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Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the report of the Joint Inspection Unit entitled "Post-Rio+20 review of environmental governance within the United Nations system".

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JIU/REP/2014/4

POST-RIO+20 REVIEW OF ENVIRONMENTAL GOVERNANCE WITHIN THE UNITED NATIONS SYSTEM

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Geneva 2014

Executive summary

Post-Rio+20 review of environmental governance within the United Nations system

JIU/REP/2014/4

Objective

1. Similarly to the former report entitled "Management Review of Environmental Governance within the United Nations System" (JIU/REP/2008/3), the objective of the present report is to strengthen the governance of, and programmatic and administrative support for, multilateral environmental agreements (MEAs) of the United Nations organizations, by identifying measures to promote enhanced coordination, coherence and synergies between MEAs and the United Nations system, thus increasing the contribution made by the United Nations system towards a more integrated approach to international environmental governance (IEG) and management at national, regional and international levels.

2. Given the recent agreements resulting from the Rio+20 Conference, the report seeks to assess how the participating organizations of the Joint Inspection Unit (JIU) promote policy coherence, improve efficiency, reduce unnecessary duplication and enhance coordination of and cooperation on activities among the United Nations system entities, and how the systemic consolidation of strategies in the environmental sector is occurring within the context of the institutional framework for sustainable development, bearing in mind:

- Progress made in the implementation of the recommendations in the 2008 JIU review on environmental governance addressed to and accepted by relevant United Nations system entities. The Inspectors also report on key changes and challenges identified since then to explore further areas of action to help strengthen IEG in the context of the new institutional framework set up by the Rio+20 Conference;
- Key emerging challenges since 2008, with a view to exploring further areas of action to help strengthen IEG in the context of the new institutional framework set up by the Rio+20 Conference.

Issues and questions

3. During the past several years, from 2006 to 2012, multilateral resources available for environment activities in core and non-core budgets grew at a phenomenal pace from US$ 1.8 billion to US$ 4.0 billion, significantly faster than the total level of resources devoted by the United Nations system to operational activities for development. That confirmed the ever-growing interest of Member States and the United Nations system entities in the environment.

4. The previous review demonstrated that, in the absence of a holistic approach to environmental issues and sustainable development, the current framework of IEG is weakened by institutional fragmentation and specialization. The United Nations system lacks a clear division of labour among development organizations and

environmental entities, such as the United Nations Environment Programme (UNEP) and MEAs, as well as clear-cut definitions of interfaces between environmental protection and sustainable development and between normative and operational activities; such definitions would obviate unnecessary duplication and overlap of activities.

5. UNEP, despite its original mandate, is not an authoritative body as regards ensuring programmatic and managerial synergies among multilateral environmental agreements. A results-based system-wide strategic planning and management framework to link programmes and resources has yet to be conceived. Weak institutional linkage between the MEAs and development agencies and between the MEAs and United Nations system organizations impedes the mainstreaming of environmental protection among the three pillars of sustainable development. Managerial and institutional constraints, duplication, incoherence and inefficiency prevent MEAs from operationalizing their norms and standards within the institutional framework for sustainable development, particularly at the country level.

6. Although considerable progress has been made to remedy these lacunae, most of the above JIU findings and the associated recommendations remain valid. In addition, the outcome document of Rio+20 confirmed the need to:

- Strengthen IEG in the context of the institutional framework for sustainable development;
- Establish close interfaces between environmental protection and sustainable development activities in some 29 thematic and sectoral areas of action to achieve sustainable development;
- Promote policy coherence, improve efficiency, reduce unnecessary duplication and enhance coordination of and cooperation on activities among the United Nations system entities.

Scope

7. The report covers the following:

- Twenty-eight United Nations system entities and 21 MEA and financial mechanism secretariats;
- Applicable governance principles, policies and framework to ensure synergies among MEAs and other organizations engaged in environment-related activities;
- The mainstreaming of environmental protection, including through the implementation of MEAs at the country level, particularly in the context of common country assessment and United Nations Development Assistance Framework processes;
- The management framework for funding, resource management and inter-agency coordination of environmental activities.

Main findings and conclusions

8. In order to address the issues of division of labour, synergies and interfaces among the organizations, the Inspectors undertook a survey on the contribution of various entities to 29 action areas, including those identified in the outcome document of Rio+20 and a supplementary area of anthropocentric environmental

emergencies, engaged in the value-chain phases of environmental activities, which range from assessment, policy formulation and the establishment and implementation of legally binding obligations to the operationalization and mainstreaming of the environmental dimension at the phase of sustainable development.

9. The analysis revealed considerable overlap between normative and operational activities. Priority areas for all entities appear to be global issues that are often accompanied by mass media attention, such as climate change and green economy, followed closely by energy, sustainable consumption and production, and the achievement of sustainable development goals. Other areas, such as small island developing States, least developed countries, Africa, desertification, and disaster reduction, were of lower interest. This trend is more accentuated among the participating organizations than among the MEAs that focus on evidenced-based norm-making, environmental sustainability and its operationalization.

10. Moreover, there is no reliable and consistent reporting of statistics on financial and service resources allocated to those activities. No established transparent procedures exist to report on those expenditures in a manner that would pave the way for more efficient allocation of resources. The Inspectors are of the view that the United Nations should lead a systematic review of those expenditures, and provide the system with the necessary benchmark framework for reporting on expenditures and resources. Unless such a resource-measurement framework is established, no system-wide strategic planning based on results-based management (RBM) can be realized.

11. The survey data also revealed that the most of the United Nations system organizations covered by the survey address different aspects of sustainable development, in those areas related to their specific mandates, at different phases of the value chain towards achieving sustainable development. Investment in terms of staff resources and financing is significant as revealed in the data, indicating that there is potential for savings by coordinating ex ante the design and conception of the activities.

12. On the other hand, the review revealed that significant improvements had been made since the previous review, such as: (a) enhancement of the UNEP coordinating mandate on the environment through the universal membership of its governing body, i.e., the establishment of the United Nations Environment Assembly of the United Nations Environment Programme, ensuring a science-policy interface on emerging issues; (b) enhanced Member State commitment to develop United Nations system-wide strategies for the environment through UNEP; (c) consolidation of stable arrangements among a number of organizations of the United Nations system geared towards the eradication of poverty and environment (such as the memorandum of understanding between UNEP and the United Nations Development Programme (UNDP)); (d) stronger engagement of a number of MEAs, such as the Convention on Biological Diversity, in sustainable development; (e) enhanced synergies and efficiency in the management of the secretariats of MEAs, for example, joint programming among the Rio Conventions, and the integration of management capabilities of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade and the Stockholm Convention on Persistent Organic Pollutants; (f) intensified cluster synergies in thematic and sectoral areas,

such as climate change, biodiversity, and desertification, degradation and drought; (g) better coordination and mainstreaming of environmental and environment-related activities in the field, through a series of guidance notes developed by United Nations System Chief Executives Board for Coordination (CEB) members, including the United Nations Development Group (UNDG), UNDP and UNEP; and (h) development of various policy frameworks through the adoption of norms, standards and guidelines for the implementation of normative and operational activities in the area of environment as well as corporate environment management systems.

13. Reporting lines from MEAs to the United Nations Environment Assembly and the General Assembly need to be streamlined. The secretariats of the Rio Conventions report annually to the latter but not regularly to the United Nations Environment Assembly, while, in accordance with its coordinating mandate, UNEP requires full information on the work of the Conventions, and related work developed within the Environment Management Group. The universal membership of the United Nations Environment Assembly, together with its enhanced authority, allow UNEP to fulfil its mandate to review and evaluate, on a regular basis, the effectiveness of all MEAs administered by either the United Nations or UNEP with a view to ensuring coherence among them in accordance with the "Cartagena Package" of measures contained in Governing Council decision SS.VII/1.

14. As regards funding and financing, the Global Environment Facility accumulated good practices in developing its incremental-cost reasoning to enhance the co-financing, with stakeholders, of environmental projects of global environmental benefit by its incremental involvement; it is a basis of the review and monitoring of the adequacy of the incremental cost funding for MEAs called for in chapter 33 of Agenda 21: Programme of Action for Sustainable Development.

15. While the Inspectors acknowledge the progress that has been made, there is much to be accomplished. Certainly, inter-agency coordination and cooperation have increased, with myriad working arrangements and memorandums of understanding; however, they are not always formally approved by legislative bodies and Member States or systematized across the system. It remains to be determined how they fit into a coherent governance framework under the authority of the UNEP governing body.

Way forward and recommendations

16. In practice, IEG consists in action taken through a pivotal global coordinating forum, i.e., the governing body of UNEP, to identify emerging environmental issues at the global, regional and national levels and establish common understanding of the division of labour among agencies and stakeholders concerned; evidenced-based agenda setting; the formulation of policy response and its implementation; inter-organization and inter-agency coordination/cooperation to ensure the implementation of international environmental policies and decisions at the global level; and the mainstreaming, at the country level, of those policies and decisions into national development plans and administration. Such a process should be accompanied by RBM and a system-wide mechanism to ensure oversight and accountability through an independent oversight mechanism for inspection, evaluation and investigation.

17. The Inspectors recommend that the United Nations system organizations, acting individually or within the framework of CEB, or their legislative bodies, when relevant, should contribute to the following measures:

- Compile, as part of efforts to define the sustainable development goals and related focus areas, disaggregated data and information, including a maturity matrix on the normative and operational activities carried out by United Nations system entities at each of the value chain phases pertaining to environmental governance as part of sustainable development, with a view to sharing common understanding of the division of labour among them, including MEAs; and provide Member States with the analysis of the above-mentioned data and information to assist them in establishing United Nations system-wide environmental strategies (recommendation 1).

- Enhance UNEP agenda-setting based on scientific assessments, and discuss in the governing body of UNEP the environmental dimension of nuclear energy and nuclear radiation as part of its exercise designed to identify critical gaps in the science-policy interface towards achieving goals of sustainable development and poverty upon the submission of the follow-up report to GEO-5, drawing upon the work of the United Nations Scientific Committee on the Effects of Atomic Radiation as well as support by the IAEA and other United Nations system entities concerned (recommendations 2 and 3).

- Ensure that the Office of the Chief Scientist of UNEP (a) provides scientific appraisal of project proposals of the Environment Fund before their approval; and (b) participates ex officio in the Scientific and Technical Advisory Panel convened by UNEP on the technical appraisal of GEF activities; and allocate to the Office adequate resources to contribute to strengthening the role of UNEP in promoting a strong science-policy interface and providing overarching policy guidance to address emerging environmental challenges (recommendation 4).

- The Secretary-General should prepare, as appropriate and with the approval of the General Assembly, system-wide guidelines to prevent situations of conflict of interest of any members and experts participating in technical and scientific panels and committees in the field of environment (recommendation 5).

- Systematically assemble, update and streamline norms, standards and guidelines applicable to the operations and in-house environmental sustainability management of the United Nations system organizations; present a periodic report to the governing body of UNEP on the progress made in the Environment Management Group (EMG) in the application of those instruments; and improve, through peer review, the measurement and reporting of the environmental practices and expenditures of EMG member organizations based on environmental management accounting guidelines; and operationalize the System of Environmental-Economic Accounting in developing countries in cooperation with the United Nations Statistical Commission. The Inspectors are of the view that these documents should also be considered by governing bodies and further endorsed to legitimize them for application at the country level (recommendations 7 to 9).

- Review and update the definition of the Administrative Committee on Coordination/CEB sector programme classification system and, in particular, the definitions of normative activities and operational activities relevant to

environment protection and development supportive activities, taking into account environmental management accounting (recommendation 10).

- Submit to the United Nations Environment Assembly of UNEP and the high-level political forum on sustainable development, for approval, proposals for a system-wide framework for measuring and monitoring resources required for the implementation of environment protection and sustainable development (recommendation 11).

- Adopt outreach and training policy and support the establishment of capacity-building in the United Nations country teams and disseminate the UNDG guidance notes on mainstreaming environmental sustainability and on integrating climate change considerations into the country analysis and the United Nations Development Assistance Framework process; support their operationalization with the effective participation and contribution of specialists and experts of UNEP and MEAs, as well as of sector experts of specialized agencies, funds and programmes who have environmental knowledge and expertise (recommendation 12).

- Develop, in the EMG, evaluation policy, standards and guidelines specific to the environmental field to promote environmental and social sustainability that would provide the United Nations Environment Assembly with robust and relevant internal and external system-wide evaluations of environmental activities of the organizations with a view to assisting the high-level political forum on sustainable development in strengthening the institutional framework for sustainable development (recommendation 13).

Of the 13 recommendations contained in the present report, four are addressed to legislative bodies:

Recommendation 1

The United Nations Environment Assembly (UNEA) of UNEP should request the Executive Director of UNEP to present a biennial report on normative and operational environment-related activities performed by the United Nations system organizations, collecting data from each of them as well as from the multilateral environmental agreements (MEAs), to assist Member States in defining United Nations system-wide strategies on the environment as a pillar of sustainable development as well as a common understanding of the division of labour among the organizations.

Recommendation 3

In the implementation of Governing Council decision 27/2 (2013), operative paragraph 8, the UNEA should request the Executive Director of UNEP to prepare and submit to Member States an environmental assessment of nuclear energy and nuclear radiation in the context of sustainable development and poverty eradication.

Recommendation 6

The General Assembly should delegate to the UNEA the authority to consider the annual reports of the Rio Conventions that it receives through the Secretary-General together with the report on the work of the Environment

Management Group in order to activate the agreed regular review by the governing body of UNEP of the effectiveness of MEAs in accordance with the Cartagena Package contained in its decision SS.VII/1.

Recommendation 7

The UNEA should request the Executive Director of UNEP, as Chair of the EMG, to task the EMG to systematically assemble and update norms, standards and guidelines related to in-house environmental management systems, and to develop common guidelines for the delivery of environment-related activities by the United Nations system organizations.

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* Annexes VIII to XV are included in a supplementary paper containing the background information and data collected during the review, available on the JIU website (www.unjiu.org).

Abbreviations

ACC	Administrative Committee on Coordination
CBD	Convention on Biological Diversity
CCA	common country assessment
CEB	Chief Executives Board for Coordination
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
COP	Conference of the Parties
CMS	Convention on the Conservation of Migratory Species of Wild Animals
DAC	Development Assistance Committee (OECD)
DESA	Department of Economic and Social Affairs
ECE	Economic Commission for Europe
ECE-LRTAP	Convention on Long-range Transboundary Air Pollution
ECE-Aarhus	Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters
ECE-EIA	Convention on Environmental Impact Assessment in a Transboundary Context
ECE-TEIA	Convention on the Transboundary Effects of Industrial Accidents
ECE-Water	Convention on the Protection and Use of Transboundary Watercourses and International Lakes
ECESA	Executive Committee of Economic and Social Affairs
EMA	environmental management accounting
EMG	Environment Management Group
FAO	Food and Agriculture Organization of the United Nations
GEF	Global Environment Facility
GEG	global environmental goal
GEO	Global Environment Outlook
HLPF	high-level political forum on sustainable development
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
IEG	international environmental governance
IFAD	International Fund for Agricultural Development
IISD	International Institute for Sustainable Development
ILO	International Labour Organization

IMO	International Maritime Organization
INTOSAI	International Organization of Supreme Audit Institutions
IPCC	Intergovernmental Panel on Climate Change
ITC	International Trade Centre
ITPGRFA	International Treaty on Plant Genetic Resources for Food and Agriculture
JIU	Joint Inspection Unit
MDGs	Millennium Development Goals
MDO	multilateral development organization
MEA	multilateral environmental agreement
MOP	Meeting of the Parties
OCHA	Office for the Coordination of Humanitarian Affairs
OECD	Organization for Economic Cooperation and Development
PSC	programme support cost
RBM	results-based management
SAICM	Strategic Approach to International Chemicals Management
SDG	sustainable development goal
SWMTEP	System-Wide Medium-Term Environmental Programme
SPAB	Science and Policy Advisory Board (GEO5)
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCCD	United Nations Convention to Combat Desertification
UNCLOS	United Nations Convention on the Law of the Sea
UNCT	United Nations country team
UNCTAD	United Nations Conference on Trade and Development
UNDAF	United Nations Development Assistance Framework
UNDG	United Nations Development Group
UNDP	United Nations Development Programme
UNEA	United Nations Environment Assembly of the UNEP
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFF	United Nations Forum on Forests
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme

UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNITAR	United Nations Institute for Training and Research
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOOSA	United Nations Office for Outer Space Affairs
UNOPS	United Nations Office for Project Services
UN-REDD	United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHC	World Heritage Convention (UNESCO)
WHO	World Health Organization
WMO	World Meteorological Organization

I. Introduction

A. Background

1. The Joint Inspection Unit (JIU) included in its programme of work for 2013 a review of environmental governance in the United Nations system after the conclusion of the United Nations Conference on Sustainable Development (Rio+20). The present report is a follow-up to the previous JIU report entitled "Management Review of Environmental Governance within the United Nations System" (JIU/REP/2008/3) issued in 2008.[1]

2. Similarly to the previous review, the purpose of the present report is to strengthen the environmental governance in the United Nations system. To that end, the report was designed firstly to take stock of progress made in the implementation of the 2008 JIU recommendations addressed to and accepted by relevant United Nations system entities and, secondly, to position that analysis in the context of the outcome document of the United Nations Conference on Sustainable Development, held in Rio de Janeiro, Brazil, from 20 to 22 June 2012, to explore further areas of action to help strengthen the governance of and programmatic and administrative support for multilateral environmental agreements (MEAs) by the United Nations system organizations.

3. The previous report contained 12 recommendations, 4 addressed to the legislative organs and 8 addressed to the executive heads of the JIU participating organizations. Only 2 recommendations have not been accepted in substance.[2] They concern proposals to review the adequacy and the redefinition of the concept of incremental-cost funding for environmental activities under MEAs.[3] The previous report has been considered by the legislative organs of 11 participating organizations since 2009. In terms of the aggregate number of recommendations addressed to, and acted on, by legislative organs and executive heads compiled in the JIU web-based tracking system, 41.1 per cent of them were accepted. A total of 30 per cent of the accepted recommendations were implemented,[4] with 11.1 per cent of them having achieved impact.

4. The Inspectors noted the following decisions contained in "The future we want", the outcome document of the Rio+20 Conference,[5] relevant to the recommendations in the previous report and their consequent follow-up as summarized below:

- To formulate United Nations system-wide strategies on the environment to fulfil the UNEP coordination mandate within the United Nations system; a

[1] Available from www.unjiu.org/en/reports-notes/archive/JIU_REP_2008_3_English.pdf.

[2] The Chief Executives Board for Coordination (CEB) organizations and the Executive Director of the United Nations Environment Programme (UNEP) reserved their positions on recommendations 8 and 9 on the issue of the review of incremental-cost funding subject to a future General Assembly decision.

[3] The Executive Director of UNEP accepted, on behalf of UNEP, seven recommendations, representing 58.33 per cent of the 12 recommendations. For more details on the follow-up status in participating organizations and UNEP in particular, see the JIU Follow-up System at https://fus.unjiu.org/UNFollowupSystem/login.faces.

[4] See annex VIII, issued in the supplementary paper that contains background data and information collected during the review. The supplementary paper is available on the JIU website.

[5] Endorsed by the General Assembly in its resolutions 66/288 and 67/213.

substantive endorsement of the JIU proposals for UNEP to resume a strategic planning and coordinating exercise of its governing body through an instrument applicable to all United Nations system organizations, modelled on the United Nations system-wide medium-term environment programme (SWMTEP).[6]

- To promote sustainable development through its three integrated dimensions — sustained and inclusive economic growth, social development and environmental protection — to achieve the internationally agreed development goals, including the Millennium Development Goals **and the emerging sustainable development goals integrated into the post-2015 United Nations development agenda**.

- To achieve international environmental governance within the institutional framework for sustainable development by mainstreaming environmental protection into the sustainable development process.

- To provide for new institutional arrangements for sustainable development, involving the replacement of the Commission on Sustainable Development with a high-level political forum on sustainable development (HLPF), and the universalization of the UNEP Governing Council.

- To emphasize the need for **"strengthening coherence and coordination, avoiding duplication of efforts and reviewing progress in implementing sustainable development"**[7] as well as further measures to **"promote policy coherence ... improve efficiency, reduce unnecessary overlap and duplication and enhance coordination and cooperation among the multilateral environmental agreements ... as well as with the United Nations system in the field"**[8] (emphasis by the Inspectors).

B. Objectives and scope of the report

5. In the absence of an intergovernmentally agreed definition of international environmental governance (IEG), the definition adopted for the purposes of the previous review remains unchanged for the present review. Under that definition, IEG consists of: (a) coherent decision-making and objective-setting for international environmental policies among different environmental agreements and institutions; (b) institutional architecture to implement and coordinate environmental policies and decisions; (c) management and operationalization of the policies and decisions; and (d) coordination of the effective implementation of international environmental governance decisions at the country level.[9] The Inspectors note that this definition is remarkably consonant with the definition of global environmental governance proposed by the International Institute for Sustainable Development (IISD): "the

[6] See the United Nations System-Wide Medium-Term Environment Programme 1990-1995 (UNEP/GCSS.I/7/Add.1).

[7] "The future we want", para. 75.

[8] Ibid., para. 89.

[9] Based on the definition of international environmental governance agreed at the Consultative Meeting of MEAs on IEG on 12 April 2001 (for more details see UNEP/IGM/2/INF/3).

sum of organizations, policy instruments, financing mechanisms, rules, procedures and norms that regulate global environmental protection".[10]

6. **Objectives.** Given the recent agreements resulting from the Rio+20 Conference, the Inspectors seek to assess how the participating organizations of JIU promote policy coherence, improve efficiency, reduce unnecessary duplication and enhance coordination and cooperation of activities among the United Nations system entities and how the systemic consolidation of strategies in the environmental sector is occurring in the context of sustainable development. To that end, the Inspectors assess the progress made in the implementation of the 2008 JIU recommendations addressed to and accepted by relevant United Nations system entities. They also report on key changes and challenges identified since then to explore further areas of action to help strengthen IEG in the context of the new institutional framework set up by the Rio+20 Conference.

7. **Scope.** The report covers the following subjects:

- Applicable governance principles, policies and framework to ensure synergies among MEAs and other organizations engaged in environment-related activities;
- The mainstreaming of environmental protection, including through the implementation of MEAs, at the country level, particularly in the context of common country assessment (CCA) and United Nations Development Assistance Framework (UNDAF) processes;
- A management framework for funding, resource management and inter-agency coordination of environmental activities.

8. The review covered 28 participating organizations, 21 MEA and financial mechanism secretariats, and a number of regional conventions, such as those administered by the Economic Commission for Europe (ECE). The teams also interviewed representatives of other intergovernmental and non-governmental organizations, such as the World Bank, the Organization for Economic Cooperation and Development (OECD), the Global Environment Facility (GEF) and IISD, among others. More than 80 individual or collective interviews were held in Bonn, Geneva, Gland, Montreal, Nairobi, New York, Paris, Rome and Washington, D.C.

C. Methodology

9. In accordance with the internal standards and guidelines of JIU and its internal working procedures, the methodology followed in preparing the present report included the elaboration of terms of reference and an inception paper based on desk reviews, and in-depth analysis of major issues through the feedback on targeted questionnaires disseminated to participating organizations and MEA secretariats and interviews and discussions with their representatives and experts. The Inspectors conducted interviews with officials of the different organizations and with representatives of some Member States. As part of the review, the Inspectors visited environment-related international organizations, including non-governmental

[10] Adil Najam, Mihaela Papa and Nadaa Taiyab, *Global Environmental Governance: A Reform Agenda* (International Institute for Sustainable Development, 2006), p. 9. Available from www.uncsd2012.org/content/documents/global%20environmental%20governance.pdf.

organizations, and MEA offices based in Bonn, Geneva, Gland, Montreal, Nairobi, New York, Paris, Rome and Washington, D.C.

10. Comments on the draft report were sought from JIU participating organizations, as well as from other organizations that had been interviewed, and were taken into account in finalizing the report.

11. In accordance with article 11, paragraph 2, of the JIU statute, the present report was finalized after consultation among the Inspectors so as to test its conclusions and recommendations against the collective wisdom of the Unit.

12. To facilitate the handling of the report and the implementation of its recommendations and the monitoring thereof, annex VII contains a table indicating whether the report is submitted to the organizations concerned for action or for information. The table identifies those recommendations relevant for each organization, specifying whether they require a decision by the legislative or governing body of the organization or can be acted upon by its executive head. For the present review, recommendations are also addressed to heads of secretariats of MEAs, or to their legislative bodies, when relevant.

13. The Inspectors wish to express their appreciation to all who assisted them in the preparation of the report, and particularly to those who participated in the interviews and so willingly shared their knowledge and expertise.

II. Governance

A. Recent trajectory of international environmental governance issues (2008-2013)

14. The previous JIU report provided a seminal basis for reviewing the role and treatment of MEAs as essential elements of the international environmental architecture, and their relationships with UNEP.[11] It contributed to the engagement of in-depth debate within UNEP and the environmental community to identify ways of strengthening the functioning of environmental governance, in particular through the Belgrade Process,[12] referred to in detail below, which provided a substantive basis for the agreement on IEG at the Rio+20 Conference in 2012.

15. The Belgrade Process was undertaken from February 2009 to July 2010 under the aegis of the Governing Council of UNEP. The latter convened a series of meetings of the Consultative Group of Ministers or High-level Representatives on International Environmental Governance (known as the Consultative Group), which resulted in the Nairobi-Helsinki Outcome.[13] The process, based on the principle that "form follows function", attempted to facilitate incremental changes with reform measures that could be implemented within the existing institutional structure alongside other, broader, institutional reforms.

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[11] For the historical overview of IEG, see JIU/REP/2008/3, paras. 11-20.

[12] See UNEP/GCSS.XI/4, annex 2. See also decision SS.XI/1 on international environmental governance, adopted by the Governing Council at its eleventh special session, held in Bali, Indonesia, from 24 to 26 February 2010, available from www.unep.org/delc/Portals/119/Proceedings_K1060433_final%2011SSGCGMEF.pdf.

[13] See UNEP/GC.26/18.

16. The incremental measures concerned: (a) strengthening the international science-policy interface to provide early warning, alert services, environmental assessments and the preparation of science-based advice and policy options; (b) developing a system-wide strategy for environment in the United Nations system to increase the effectiveness, efficiency, coordination and coherence of the United Nations system as well as to increase inter-agency cooperation and clarify the division of labour within the United Nations system; (c) encouraging synergies between MEAs as well as cooperation between MEAs and environment-related United Nations system organizations in line with the Cartagena Package of reforms; (d) creating a stronger link between global environmental policymaking and financing, with a goal of, inter alia, securing predictable and additional funding to meet incremental environmental policy needs identified on relevant financial tracking systems; (e) developing a system-wide capacity-building framework for the environment; and (f) further increasing the capacity of UNEP regional offices to be more responsive to country environmental needs.

17. As regards the broader institutional reform, the Consultative Group agreed that the strengthening of UNEP, as the global authoritative voice, as well as other voices, for the environment was a key outcome of the IEG reform process, providing credible, coherent and effective leadership for environmental sustainability under the overall framework of sustainable development. In that respect, apart from the incremental measures, the Consultative Group suggested the consideration of such options as (a) enhancing UNEP; (b) establishing a specialized agency, such as a world environment organization; and (c) enhancing institutional reforms and streamlining existing structures.

18. The Governing Council of UNEP approved the incremental measures and requested the Executive Director to implement them. While the institutional change options identified by the Consultative Group were not approved, they served as substantive input to the Rio+20 Conference. Thus, UNEP paved the way for the conference to strengthen international environmental governance in the context of the institutional framework for sustainable development and to draw a road map for the United Nations system on green economy, both topics addressed at the conference.

19. The Rio+20 Conference approved a series of incremental measures to:

- Enhance the voice of UNEP and its ability to fulfil its coordination mandate within the United Nations system by strengthening its engagement in key United Nations coordination bodies and empowering it to lead efforts to formulate United Nations system-wide strategies on the environment;
- Promote a strong science-policy interface, building on existing international instruments, assessments, panels and information networks, including the Global Environment Outlook (GEO), as one of the processes aimed at bringing together information and assessment to support informed decision-making;
- Disseminate and share evidence-based environmental information, and raise public awareness on critical, as well as emerging, environmental issues;
- Provide capacity-building to countries, as well as support, and facilitate access to technology;

- Progressively consolidate UNEP headquarters functions in Nairobi, as well as strengthen the its regional presence, in order to assist countries, upon request, in the implementation of their national environmental policies, collaborating closely with other relevant entities of the United Nations system;

- Ensure the active participation of all relevant stakeholders, including civil society.

20. The Conference further recognized the significant contributions to the environmental dimension of sustainable development made by the MEAs, and encouraged the parties thereto to consider further measures of clustering to promote policy coherence at all relevant levels, improve efficiency, reduce unnecessary overlap and duplication and enhance coordination and cooperation among the MEAs, including the three Rio Conventions, as well as with the United Nations system in the field.

21. As to the broader reform, the Conference did not create any new organization, but agreed to make a few institutional rearrangements, in particular through the universalization of the governing body of UNEP[14] and the establishment of a universal intergovernmental forum, the HLPF as well as the strengthening of the Economic and Social Commission.

22. The establishment of HLPF takes into account the importance of a strengthened institutional framework for sustainable development which responds coherently and effectively to current and future challenges and efficiently bridges gaps in the implementation of the sustainable development agenda beyond the silos of different organizations directed towards their respective core mandates. Such a framework should address and integrate holistically the three dimensions of sustainable development in a balanced manner and enhance implementation by, inter alia, strengthening coherence and coordination, avoiding duplication of efforts and reviewing the progress made in the implementation.

23. The Rio+20 Conference marked an inflection point in placing the integration of all three dimensions at the core of sustainable development policies. It aimed at institutionalizing a framework to enable an inclusive, transparent and effective development path, thus streamlining development policies that hitherto focused on economic performance as a major indicator of development to better incorporate social development and environmental protection. The conference participants recognized that the institutional framework for sustainable development at the international level should be consistent with the Rio Principles, build on Agenda 21 and the Johannesburg Plan of Implementation,[15] contribute to the implementation of commitments in the outcomes of United Nations conferences and summits in the economic, social, environmental and related fields, and take into account national priorities and the development strategies and priorities of developing countries. As such, the objectives defined in "The future we want" are directly related to the achievement of sustainable development. The outcome document thus defined 26 areas of action for sustainable development, as well as for the promotion of a green economy in the context of sustainable development and poverty eradication,

[14] The "governing body" of UNEP refers to the United Nations Environment Assembly or its intersessional body, the Committee of Permanent Representatives.

[15] "The future we want", para. 76.

where the three dimensions should interact with each other.[16] (See figure 1 (a) on page 10 below and annex IV to the present document.)[17]

24. In February 2013, the Governing Council of UNEP, an intergovernmental body established pursuant to article 22 of the Charter of the United Nations, at its first universal session, adopted decision 27/2, in which it invited the General Assembly of the United Nations to adopt a resolution to rename the Governing Council as the United Nations Environment Assembly (UNEA) of the United Nations Environment Programme. In the same decision, the Governing Council also decided that the UNEA would take strategic decisions and provide political guidance and would perform, inter alia, the following functions:

(a) Setting the global environmental agenda;

(b) Providing overarching policy guidance and defining policy responses to address emerging environmental challenges;

(c) Undertaking policy reviews, dialogue and exchange of experiences;

(d) Setting the strategic guidance on the future direction of the United Nations Environment Programme;

(e) Organizing multi-stakeholder dialogues; and

(f) Fostering partnerships for achieving environmental goals and resource mobilization.

25. As noted above, there has been notable evolution in strengthening environmental governance since 2008. The outcome of Rio+20 brought about a better understanding of and approach to international environmental governance. It has been revealed that, in achieving an inclusive, transparent and effective development path, environmental protection and the other two dimensions of sustainable development — economic growth and social development — are inevitably intertwined. Fostering the interface between normative and operational activities, by expanding awareness of environmental issues and related norms and standards, has become increasingly important. The 26 areas for sustainable development and some other cross-cutting areas are those where such interface is taking place. It is also in those areas where compliance with environmental norms and standards should be ensured in order to mainstream environmental protection into the sustainable development process.

[16] Ibid., paras. 104-244.

[17] Figure 1 (a), on page 11 below, and figures 1 (b), (c) and (d), in annex IV, are based on the responses to the survey conducted among participating organizations and MEAs during the research process, which took place from March 2013 to February 2014. The respondents indicated that their involvement in action areas A, B1 to B26 and C are based on section V of "The Future we want", paragraphs 104-251. Action area D has been added by JIU as relevant to environmental governance. The four figures are based on more detailed data, provided and validated by the respondents, which will be included in a supplementary paper available on the JIU website.

B. Framework for environmental governance within the United Nations system

1. Elements needed for effective global environmental governance

26. The report on the previous review (JIU/REP/2008/3) included a series of recommendations to improve environmental governance. They concerned the establishment of:

- Division of labour among development agencies, UNEP and the MEAs within the United Nations system, defining their respective areas and types of normative and operational capacity-building activities for environmental protection and sustainable development based on demarcation between operational normative and activities (recommendation 1);
- A longer-term strategic planning framework for the United Nations with system-wide orientation, accompanied by a medium-term environmental strategy modelled on SWMTEP[18] (recommendations 2 and 3);
- Modalities by which Member States could better formulate and manage MEAs without creating new independent convention secretariats, as well as modalities by which the governing body of UNEP could review the effectiveness of the implementation of MEAs as well as ensure synergies among MEAs and between MEAs and UNEP(recommendations 4 and 5);
- Guidelines on the establishment of national and regional platforms on environmental protection and sustainable development policies which can integrate the implementation of MEAs into the CCA/UNDAF processes (recommendation 6);
- A joint planning framework for the management and coordination of environmental activities within the United Nations system, drawing on the results-based management (RBM) framework (recommendation 7);
- Accountable and transparent administrative and financial arrangements as well as effective financing in support of the work of MEAs (recommendations 8 to 12).

27. As regards the longer-term strategic planning framework with system-wide orientation, the Rio+20 Conference decided to enhance the UNEP coordinating mandate by empowering UNEP to formulate United Nations system-wide strategies on the environment. Pursuant to paragraph 88 of the "The future we want", the Governing Council of UNEP, at its twenty-seventh session, requested the Executive Director in his capacity as Chair of the Environment Management Group, mainly through the Group, to develop such strategies and to invite the engagement of the Secretary-General of the United Nations and the Chief Executives Board for Coordination (CEB) to facilitate broad ownership in the United Nations at all levels.[19] The development of such system-wide strategies and their adoption by the UNEA will have a beneficial impact on the definition of division of labour and a joint planning framework for the management and coordination of environmental activities within the system.

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[18] See, for example, UNEP/GCSS.I/7/Add.1.

[19] Decision 27/5, para. 3.

28. Based on the above, elements and tools for effective global environmental governance are illustrated in the table below:

Table 1
Elements for global environmental governance

Elements needed for effective global environmental governance	*Tools*
Evidence-based global environmental agenda-setting	– Scientific detection and assessment of emerging environmental challenges
	– Multilateral mobilization of policy and real resources
Multilaterally agreed principles, norms and policies for environmental protection	– Universal and/or integrated implementation of MEAs
	– Normative capacity-building assistance
Mandate/division of labour/system-wide strategy	– Definition of responsibilities
	– Strategic plans and operational work plans based disaggregated data on normative and operational activities compiled in system-wide maturity matrices
Coordination/cooperation (versus piecemeal fragmentation and duplication) to:	– Common tools for planning, monitoring and reporting
– Ensure coherent environmental governance policies and decisions at the global level	– Knowledge-sharing/joint programming at the regional and country levels (in particular to involve non-resident agencies)
– Effectively mainstream and implement such policies and decisions in national development plans and administration at the country level	– Mainstreaming of environmental protection in CCA/UNDAF processes, including United Nations Development Assistance Plans, "Delivering as one", quadrennial comprehensive policy review follow-up coordinated through the United Nations country teams (UNCTs)
Resource mobilization based on results-based management in defining budget/resource allocation	– Resources need to be defined to respond to system-wide strategic plans and the resulting workplans;
	– Harmonization/classification of programmes and expenditures, statistical categories and reporting methods and cycles
Oversight and accountability	– Agreed normative norms and standards on environmental and social sustainability
	– System-wide framework for monitoring and evaluation

Source: Elaborated by JIU.

2. Need for division of labour to make environmental governance more responsive to sustainable development

29. Recommendation 1 of the previous report stated that the Secretary-General should submit to the General Assembly for its consideration through the UNEP Governing Council/Global Ministerial Environmental Forum a clear understanding

on the division of labour among development agencies, UNEP and the MEAs, outlining their respective areas and types of normative and operational capacity-building activities for environmental protection and sustainable development. The recommendation was followed by the Belgrade Process and accepted in the Nairobi-Helsinki Outcome. In that regard, the Inspectors recall that the Secretary-General conveyed to the General Assembly and the Economic and Social Council the support of CEB member organizations for the intent of the recommendation, but also their disagreement with a top-down approach to a division of labour, and offered alternatives for fostering effective and efficient thematic clustering and coordination within the United Nations system (A/64/83/Add.1-E/2009/83/Add.1, para. 7). The member organizations informed JIU of this position and reported that the implementation of the position was under way.

30. As pointed out in the previous report, "the current framework of international environmental governance is weakened by institutional fragmentation and specialization and the lack of a holistic approach to environmental issues and sustainable development" stemming from a "blurred distinction in [the United Nations system organizations'] work programmes between environmental protection and sustainable development and the absence of a single strategic planning framework" (JIU/REP/2008/3 p. iii). The statement is unfortunately still valid six years later. Nonetheless, the Inspectors found a few signs of increased collaboration between environmental entities and development agencies to mainstream environmental norms into sustainable development or integrate the environmental dimension within the framework of sustainable development through the implementation of strategic planning instruments such as the United Nations Development Programme (UNDP) Strategic Plan: 2014-2017, in particular with respect to defining "sustainable development pathways", as well as the UNEP Medium-Term Strategy 2014-2017. The voluntary consultative process served for formulating joint or concerted programmes of mutual interest to respective entities concerned such as the UNDP/UNEP Poverty-Environment Initiative and the United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries (UN-REDD Programme) of the Food and Agriculture Organization of the United Nations (FAO), UNDP and UNEP. Nevertheless, these instruments are corporate business plans, and as such remain internal instruments not always subject to formal inter-organizational approval processes in any global forum, such as the UNEA, that would foster optimum use of policy and financial resources in a holistic way.

31. Since 2000, resource growth in environment-related operational activities of development agencies has continued to surpass normative activities pertaining to the competence of UNEP and MEAs (see table 2). Expenditures on the former activities grew by 10.6 per cent and 25.4 per cent per annum against a decrease of 0.9 per cent and 12.9 per cent in the expenditures by UNEP funds on normative activities, in the periods 2000-2006 and 2006-2010, respectively. The expenditures by the UN/UNEP-administered MEAs during those periods grew at annual rates of only 8.5 per cent and 6.9 per cent on normative activities.

Table 2

Expenditures on normative and operational environmental activities within the United Nations system (1993-2012)

(Millions of United States dollars)

	1993	*2000*	*2006*	*2010*	*2012*
I. Normative activities:					
Environmental protection activities by UNEP funds	89.8	139.8 (6.5%)	132.5(-0.9%)	215.5 (12.9%)	n/a
Total expenditures for United Nations/ UNEP-administered MEAs[a]	6.8	45.0 (31.9%)	73.3 (8.5%)	95.9 (6.9%)	96 (0.0%)
Memorandum items	309.7	587.3 (9.6%)	875.8 (6.9%)	787.2 (-2.6%)	606.2 (-12.2%)
Multilateral Fund (Ozone)	78.4	121.8 (6.5%)	136.8 (2.0%)	98.9 (-7.8%)	120.2 (10.2%)
Global Environment Facility	231.3	465.5 (10.5%)	739.0 (8.0%)	688.3 (-1.8%)	231.3 (-16%)
II. Operational activities					
Non-UNEP and non-MEA related operational activities for development devoted to environment[b]	149.4	176.7 (2.4%)	323.7 (10.6%)	799.7 (25.4%)	n/a
United Nations system operational activities for development	5 153.3	6 494 (3.4%)	16 368.4 (16.7%)	23 900.0 (9.9%)	n/a

Sources: The table was elaborated by JIU based on information from the following sources:

For operational activities: A/61/77-E/2006/59, A/63/71-E/2008/46; and A/68/97-E/2013/87.

For normative activities: in 1993 and 2000, financial reports and audited statements of UNEP in reports of the Board of Auditors (for example, A/49/5/Add.6, A/63/5/Add.6 and A/67/5/Add.6 and Corr.1) and A/61/203 and Corrs. 1 and 2 on UNFCCC; and 2006, budget performance reports of organizations concerned, and responses to the questionnaires.

Note: The percentages in parentheses indicate growth per annum over the previous period.

[a] Core activities.

[b] Undertaken by the United Nations Development Programme, the United Nations Children's Fund (UNICEF) and specialized agencies.

32. **In recognition of the thematic clustering and coordination within the United Nations system, including joint programmes such as the UN-REDD Programme, the UNDP/UNEP Poverty-Environment Initiative and the UNDP-Spain Millennium Development Goals Achievement Fund MDG-Fund, the Inspectors sought to examine their contribution as a basis for elaborating system-wide strategies and division of labour in the environment field.**

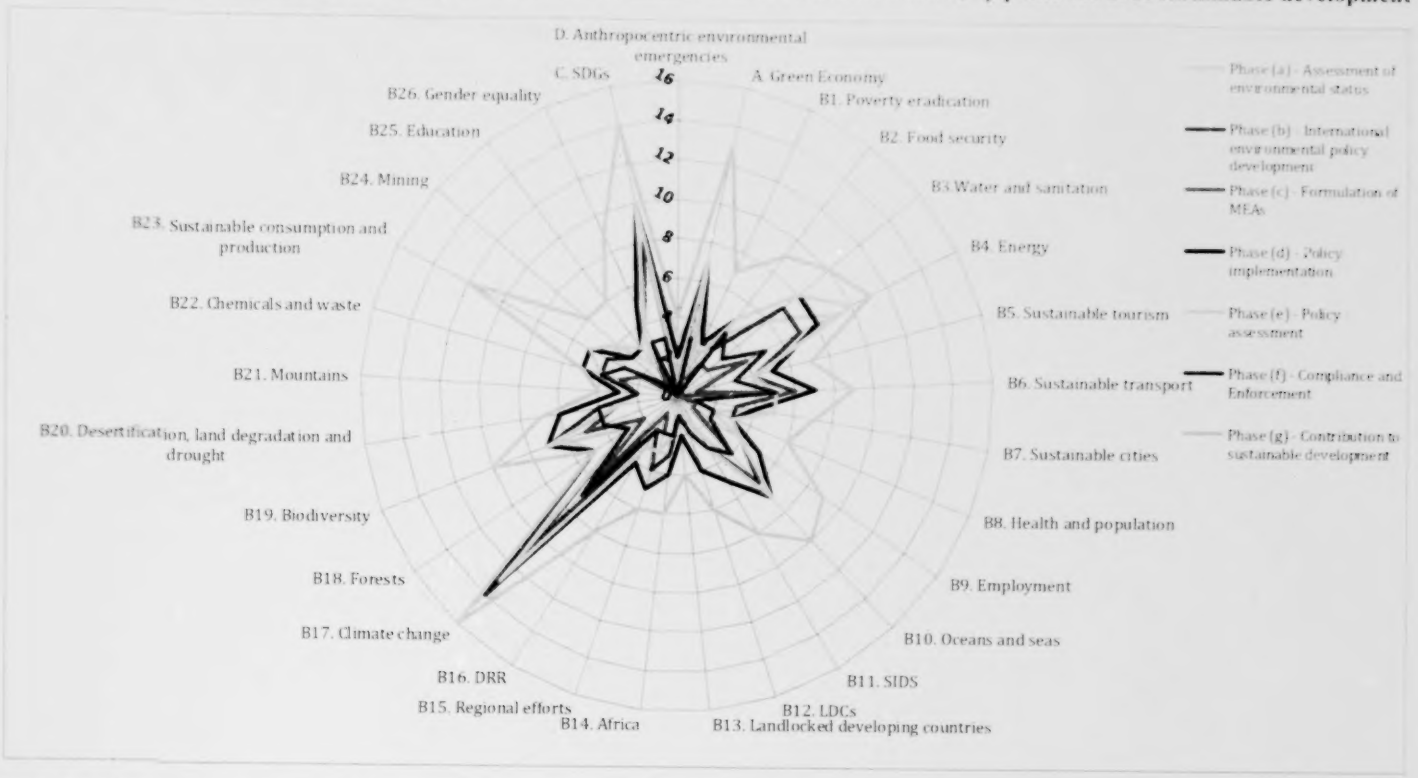
33. The Inspectors undertook a survey on environmental activities and of environment-related organizations in the context of the value-chain phases of environmental activities, which range from assessment, policy formulation and establishment and implementation of legally binding obligations to the operationalization and mainstreaming of the environmental dimension at the phase of sustainable development. The results denote considerable overlap of normative and operational activities and, in particular, the absence of any criteria for the division of labour among the entities concerned.

34. In order to address the issue of the division of labour among the organizations, the above-mentioned JIU survey was sent to JIU participating organizations and the secretariats of the MEAs to collect data about their contributions in 29 action areas, including those identified in the Rio+20 outcome document and one supplementary

area of anthropocentric environmental emergencies (including, for instance, recovery from nuclear disasters). A total of 25 organizations and 18 MEAs responded, thus generating a wealth of data depicting the current distribution of system-wide efforts among the various priorities. The overall results displaying the contribution of participating organizations throughout all phases of the value chain, from assessment to the achievement of sustainable development in the 29 action areas, are found in figure 1 (a) below. More figures can be found in annex IV to the present document, portraying the information from MEAs (figure 1 (b)) and the contribution of both MEAs and JIU participating organizations to a selected number of action areas (all value-chain phases together) (figures 1 (c) and (d)).

Figure 1 (a)

The contribution of Joint Inspection Unit participating organizations to Rio+20 action areas, by phase towards sustainable development



Note: The scale represents the number of organizations contributing to a specific area for a specific phase of the value chain towards sustainable development.

35. Priority areas for all entities appear to be those global issues that are often accompanied by mass media attention, such as climate change and green economy, with more than 30 organizations and MEAs participating in each of those areas.[20] They are closely followed by energy, sustainable consumption and production and the achievement of sustainable development goals (25 entities). In contrast, areas such as small island developing States, least developed countries, Africa, desertification, and disaster risk reduction were of lower interest. This trend is more accentuated among the participating organizations than among the MEAs, which focus on evidenced-based norm-making, environmental sustainability and its operationalization. As regards the different phases, the contribution of MEAs is more balanced than that of the participating organizations with respect to addressing all the phases, while participating organizations are mostly focusing on mainstreaming the environment dimension into sustainable development (phase (g)). An analysis of figures 1 (c) and (d) (see annex IV) highlights the relevance of MEAs as the driving force in covering the key environmental criteria required to ensure sustainable development. The coverage and involvement of the MEAs are particularly apparent, for example, in the areas where environmental regulatory measures are well defined, such as in the areas of chemicals and waste management and of biodiversity.

Climate change and sustainable development governance

36. The Inspectors note that the data indicate a huge involvement and participation of United Nations system organizations in those activities pertaining to sustainable development that have environmental dimensions. In most cases, those environmental dimensions are mainstreamed within the core mandate of development-focused organizations. However, there is no reliable and consistent statistics reporting on financial and service resources allocated to those activities. No established transparent procedures exist to report on these expenditures in a manner that would pave the way for more efficient allocation of resources. The Inspectors are of the view that the United Nations should undertake a systematic review of these expenditures, and provide the system with the necessary framework to report on expenditures and resources. The implementation of recommendations 9 and 10 of the present report would contribute to building such a framework. Pending the elaboration of the benchmark framework, JIU intends to address in an upcoming review system-wide resource mobilization and expenditures in the area of climate change, as it represents one of the most focused areas in the United Nations development agenda beyond 2015.

37. The Inspectors note that climate change is one of the most pressing areas where both IEG and broader sustainable development governance are required. Addressing climate change mitigation and adaptation encompasses not merely a single sector covered by the United Nations Framework Convention on Climate Change (UNFCCC), but a broader field of energy production and consumption, as well as the management of world and national economies in dealing with disaster relief and reduction related to climate change. In response to the JIU questionnaire, the secretariat of UNFCCC confirmed that the Rio+20 outcome document has relevance for the governance and management of its convention, as any action taken by its parties under UNFCCC has an impact on activities under other MEAs, and vice versa. The secretariat also confirmed its commitment to work closely with

[20] See figure 1 (c). See also annex IV, figures 1 (a), (b) and (d).

UNEP and other MEA secretariats to seek coherence and coordinated action at the national level to assist the parties in 9 of the 26 action areas for sustainable development, namely: energy; sustainable transport; small island developing States; least developed countries, regional efforts; disaster risk reduction; forests; education; and gender equality and women's empowerment.[21]

38. According to the compilation prepared by the UNFCCC secretariat, there is a myriad of initiatives within the United Nations system under which the secretariat has engaged in collaborative activities, initiatives and programmes with other United Nations entities, convention secretariats and intergovernmental organizations. Such collaboration enhances and contributes to the realization of the objectives of the Convention (see box 1 below). The Inspectors commend the secretariat for its efforts to collect systematically such information. Those efforts are conducive to system-wide information sharing not only among the agencies and organs concerned, but also among the UNFCCC contracting parties as well as parties to other conventions.

Box 1

Snapshot of cooperative activities between United Nations entities and intergovernmental organizations to contribute to the work under the United Nations Framework Convention on Climate Change

The cooperative activities of the secretariat of the United Nations Framework Convention on Climate Change consist in:

- Participating in inter-agency coordinating mechanisms within the Chief Executives Board for Coordination (CEB) and Environment Management Group frameworks, including the CEB Climate Change Action Framework, the Working Group on Climate Change under the High-level Committee on Programmes and the United Nations Development Group Task Team on Environmental Sustainability, Climate Change and Rio+20. The Secretary-General established the Advisory Group on Energy and Climate Change in 2009 and the High-level Advisory Group of the Secretary-General on Climate Change Financing in 2010.
- Close contacts with stakeholders of its Technology Mechanism, which comprises the Technology Executive Committee and the Climate Technology Centre and networks; working jointly with the Global Environment Facility as the interim secretariat of the Green Climate Fund and with the World Bank, the interim trustee of the Fund; working on issues related to the Adaptation Fund, the operation of the Global Environment Trust Fund, the Special Climate Change Fund and the Least Developed Countries Fund.
- Education, training and outreach under such initiatives as the One United Nations Training Service Platform for Climate Change (The One UN Climate Change Learning Partnership, UN CC: Learn), the United Nations Joint Framework Initiative on Children, Youth and Climate Change and the Global Compact.

[21] See annex IV, figure 1 (b).

- Extensive collaboration on climate knowledge with the Global Climate Observing System, the secretariat of the World Meteorological Organization (WMO) and other agencies working with WMO on climate issues, as well as collaboration with the United Nations Educational, Scientific and Cultural Organization, the Global Terrestrial Observing System, the Global Ocean Observing System and the United Nations Office for Outer Space Affairs.

- Development of the WMO Global Framework for Climate Services, a global partnership of governments and organizations that produce and use climate information and services, created to enable researchers and the producers and users of information to join forces to improve the quality and quantity of climate services worldwide, particularly in developing countries.

- Joint undertakings on biodiversity, lands and desertification, and land-use and forest-related issues with the Convention on Biological Diversity and the United Nations Convention to Combat Desertification through the Joint Liaison Group and with the World Bank through the Policy Board of the United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries (UN-REDD Programme). The UN-REDD Programme, launched in 2008, builds on the convening role and technical expertise of the Food and Agriculture Organization of the United Nations, the United Nations Development Programme and the United Nations Environment Programme. It supports nationally-led REDD+ processes and promotes the informed and meaningful involvement of all stakeholders, including indigenous peoples and other forest-dependent communities, in national and international REDD+ implementation.

- As regards sustainable development, the secretariat has also been engaged in the work of the United Nations system at large, led by the Department of Economic and Social Affairs and the United Nations Development Programme, on the elaboration of a report on the United Nations development agenda beyond 2015 and in the provision of substantive inputs for the Inter-agency and Expert Group on Millennium Development Goals Indicators.

Source: Summary of cooperative activities with United Nations entities and intergovernmental organizations to contribute to the work under the Convention (FCCC/SBSTA/2012/INF.3). Available from http://unfccc.int/resource/docs/2012/sbsta/eng/inf03.pdf.

39. **The Inspectors are of the view that the production and mutual exchange of such synthesis information of cooperative activities and working contacts represent a best practice which would serve as a fundamental basis for developing a system-wide division of labour among the organizations concerned.**

40. Moreover, based on the responses to the above-mentioned survey (see para. 33 and annex IV), the Inspectors are convinced that the CEB member organizations and

the secretariats of MEAs should establish the division of labour among them, taking into account the value chain of environmental activities, ranging from assessment, establishment and implementation of legally binding obligations to its operationalization at the phase of sustainable development, as illustrated below (see box II).

Box II

Value chain of environmental governance within the United Nations system

- The current framework of international environmental governance is undermined by the absence of a holistic approach to environmental issues and lack of clear operational linkages between development assistance on the one hand, and compliance and capacity-building assistance for environmental protection in developing countries, on the other.
- There should be a division of labour among developmental agencies, the United Nations Environment Programme and the multilateral environmental agreements, outlining their respective areas and types of normative and operational capacity-building activities for environmental protection and sustainable development.
- The proposed division of labour may reflect a governance structure which consists of a chain of phases, (a) to (g), as follows:

Value chain	United Nations/United Nations Environment Programme-administered multilateral environmental agreement regimes								Multilateral environmental agreement regimes embedded in host organizations*
	Current				Future				Current
Phase	UNEP	MEAs	Environmental services **	MDOs	UNEP	MEAs	Environmental services	MDOs	✓
(a) assessment of environment status	✓		✓	✓ a	✓		✓	✓ a	✓
(b) international policy development	✓		✓	✓ b	✓		✓	✓ b	✓
(c) formulation of MEAs	✓				✓				✓
(d) policy implementation		✓	✓	✓ a	✓	✓	✓	✓ a	✓
(e) policy assessment		✓	✓	✓ a	✓	✓	✓	✓ a	✓
(f) compliance and enforcement		✓		✓ a	✓ c	✓		✓ a	✓
(g) environmental dimension of sustainable development	✓	≈ d		✓ a	✓	✓		✓ a	✓

(Footnotes on following page)

(Footnotes to box II)

Traditionally, the United Nations Environment Programme has focused on the normative role of engagement in the first three phases. Phases (d) to (f) are covered by MEAs and the phase of sustainable development involves multilateral development organizations (MDOs) such as the United Nations Development Programme and the World Bank. Phase (g) involves entities in the process of mainstreaming the environmental dimension in sustainable development.

Notes: (a) In United Nations country teams at the country level; (b) National environmental policy development; (c) Environment oversight and audit; (d) Lack of participation in the United Nations country team process.

* Food and Agriculture Organization of the United Nations, International Maritime Organization, International Labour Organization, United Nations Educational, Scientific and Cultural Organization, International Civil Aviation Organization, United Nations Office of Legal Affairs/Division for Ocean Affairs and the Law of the Sea, and the Economic Commission for Europe.

** For example, the Intergovernmental Panel on Climate Change, the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, the Global Framework for Climate Services, Strategic Approach to International Chemicals Management, and the Environment and Security Initiative.

3. Integration of global environmental goals into sustainable development goals

41. The Inspectors are conscious of the challenge to meet the emerging needs of Member States to promote sustainable development integrating economic growth, social development and environmental protection. At the Rio+20 Conference, the States renewed their commitment to achieve the internationally agreed development goals, including the Millennium Development Goals, and to generate new sustainable development goals (SDGs), building on them going beyond 2015.

42. The Inspectors briefly looked into the way IEG can be strengthened to contribute to the achievement of the Millennium Development Goals (MDGs) and to the establishment of post-2015 SDGs.

43. The Secretary-General, in a recent report, highlighted that Governments attach great importance to United Nations support in the area of sustainable development.[22] He noted that, as revealed by a survey conducted in the context of the quadrennial comprehensive policy review in 2012, "environment and sustainable development" was ranked by Governments as the most important area among the organization's contributions at the country level. For example, 93 out of 111 Governments were of the view that the United Nations was especially significant in this area. A total of 80 per cent of the Governments that responded to the same survey also singled out environment and sustainable development as the most critical area of United Nations assistance in the next four years.[23] The recognition of the close relationship between environment and sustainable development is an important step forward which needs to be further reflected in the priorities of the United Nations system.

44. The Secretary-General, on his part, has taken the initiative to promote the system-wide follow-up to "The future we want" through the Executive Committee

[22] Mainstreaming of the three dimensions of sustainable development throughout the United Nations system (A/68/79-E/2013/6), para. 29.

[23] Ibid.

of Economic and Social Affairs (ECESA), one of the four sectoral executive committees. The Committee's scope of inter-agency cooperation has developed, as ECESA Plus now brings together some 50 United Nations system entities, comprising not only the original ECESA members, i.e., the Department of Economic and Social Affairs of the United Nations (DESA), regional commissions, funds and programmes, but also various Convention secretariats, including those of the Rio Conventions, specialized agencies, international financial institutions, and the International Organization for Migration. ECESA seeks to help those entities avoid duplication, ensure synergies and ultimately enhance the support of the United Nations system to developing countries. The Secretary-General produced an implementation matrix assigning respective measures of follow-up to the Rio+20 outcome document to the relevant entities concerned, including the specialized agencies, the International Atomic Energy Agency (IAEA), as well as to MEAs and GEF. While the matrix is not directly relevant to international environmental governance, it is intended to integrate the three dimensions of sustainable development and mainstream sustainable development in the work of the United Nations system, including support for intergovernmental process related to post-2015 SDGs in the high-level political forum on sustainable development and other bodies.

45. The Secretary-General indicated that "ensuring coherent intergovernmental guidance on sustainable development is complicated by each United Nations system organization having its own governing body",[24] which often does not systematically integrate the three dimensions of sustainable development. To enhance system-wide accountability through the Secretariat's coherent analytical reporting, he considers that **"disaggregated data collection and analysis are also needed to develop a better understanding of the trade-offs and synergies generated by an integrated approach"** (emphasis added).[25]

46. **The Inspectors consider that the United Nations system entities, including the secretariats of MEAs, will be able to better define their synergetic relationship by assigning respective measures of follow-up to the Rio+20 outcome document through the development of a maturity matrix, compiling the data and producing an analysis of the secretariats' normative and operational activities on environmental protection as part of sustainable development carried out in accordance with programme activity classification.**

47. The UNEP secretariat, along with other secretariats, informed the Inspectors that there is a crucial link between environmental governance and the achievement of MDGs and SDGs at the global level. Through an expert and intergovernmental process, UNEP has compiled 285 global environmental goals (GEGs),[26] to which it drew the attention of policymakers at the UNEP Governing Council session in 2012. As the SDGs are to be built upon existing commitments and must be in line with international law, UNEP continues to draw the link between existing GEGs and MDGs and promotes their contribution to the development of the SDGs. It is worth

[24] Ibid., para. 54.

[25] Ibid., para. 58.

[26] See UNEP website at http://geg.informea.org/goals?l1=1&ui_order_by=t&ui_order_direction=ASC.

noting that GEGs are organized in 10 themes, including one on environmental governance, with 49 GEGs devoted to it.[27]

48. The Inspectors were informed that UNEP had undertaken a review to identify GEGs emanating from the compilation of the objectives of MEAs. The process, including preliminary consultation with MEAs, culminated in 2013 with the release of the GEGs,[28] which would better define environmental strategies and help monitor progress made in achieving MDGs. For example, among the 90 GEGs identified as eligible for SDGs, only four had recorded significant improvement.[29]

49. The identification of the GEGs as published by UNEP in February 2013 is the first step towards the identification of common goals and system-wide planning for results in the environmental area. However, this cannot be achieved without coordinating responsibilities and efforts and without establishing time frames and indicators.

50. The Executive Director of UNEP shared with the Inspectors his appreciation of the ongoing collaboration established on a voluntary and ad hoc basis with the organizations of the United Nations system, such as the International Labour Organization (ILO), UNDP, the United Nations Office on Drugs and Crime (UNODC) and the World Health Organization (WHO), among others. However, he indicated that, prior to Rio+20, UNEP was in a position too weak to go beyond the voluntary collaboration, which led to a piecemeal approach. A structured definition of a system-wide framework reflecting the comparative advantage of each organization is necessary for the implementation of the Rio+20 mandate across the organizations. That would be more effective and conducive for better use of resources and overcome the perception of a UNEP-driven agenda-setting.

51. The following recommendation, if implemented, would enhance system-wide coordination and cooperation:

Recommendation 1

The United Nations Environment Assembly (UNEA) of UNEP should request the Executive Director of UNEP to present a biennial report on normative and operational environment-related activities performed by the United Nations system organizations, collecting data from each of them as well as from the multilateral environmental agreements (MEAs), to assist Member States in defining United Nations system-wide strategies on the environment as a pillar of sustainable development as well as a common understanding of the division of labour among the organizations.

[27] In that regard, UNEP has highlighted existing GEGs in its Post-2015 Discussion Paper 1, entitled "Embedding environment in the sustainable development goals" (2013), and brainstormed on their inclusion in the SDG process during an expert workshop, held in Geneva in July 2013. The Discussion Paper is available from www.unep.org/pdf/UNEP_Post_2015_Discussion_Paper_1_%28Version2%29.pdf, UNEP.

[28] See http://geg.informea.org/about#introduction.

[29] See "Remarks by Ban Ki-moon, UN Secretary-General, at the Museum of Oceanography in Monaco", available from www.unep.org/newscentre/Default.aspx?DocumentID=2712&ArticleID=9452&l=en.

C. Agenda-setting based on scientific assessments

52. As reaffirmed in the Nairobi Declaration on the Role and Mandate of the United Nations Environment Programme,[30] the role of UNEP is to be the leading global environmental authority that sets the global environmental agenda, that promotes the coherent implementation of the environmental dimension of sustainable development within the United Nations system and that serves as an authoritative advocate for the global environment.

53. The role of UNEP as a normative organization was at the heart of its creation. It needs to be strengthened as a pioneer in providing sound scientific assessments and evidence to support decision-making on environmental policies and environmental initiatives both within and outside the United Nations system. It should also be supported by the entire United Nations system in constructing a common basis of measurement, definition of baselines and identification of environment issues of the most urgent priority.

54. Organizations are already contributing in many ways and in a variety of areas, through both normative and operational activities, to mitigate/prevent environmental disruption and to foster sustainable development. Their activities respond primarily to their respective corporate missions and mandates for development as well as to the division of labour established by Governments in the context of the vertical funds. This often leads to a fragmented response by different organizations, as they design their approach to emerging global, regional and national system-wide challenges in a donor- and resources-driven manner (depending on the expertise and resources available to an organization), with beneficiary-driven motivation (depending on trends of official development assistance and donors' priorities), and geopolitical concern.

55. The relevance of organizations' strategic and business plans on the environment depends on how effectively they respond to the emerging environmental problems and evolving needs of affected countries and populations. They should be reflective of facts and evidence, collected through harmonized systems of data collection and reporting, of concrete symptoms of the problems, and based on sound and objective scientific assessments of the root causes and lasting impacts of those problems.

56. A number of United Nations specialized agencies pointed out the absence of an overarching governance mechanism to identify and intervene in potential and insidious phenomena affecting global human health and the global environment. Some organizations, such as WHO, issue alerts on the risks of pandemic diseases and even report on the linkage between such diseases and their direct and root causes stemming from the surrounding economic and social conditions.

57. However, in the view of those organizations, the current IEG has continued to fail to mobilize policy and material resources for timely intervention, as it is not properly designed to link the concern of the normative organizations with the organizations undertaking operational activities having such resources. In an exchange of views with the officials of the participating organizations, the Inspectors found that this was a major weakness to be urgently addressed.[31]

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[30] The Governing Council adopted the Nairobi Declaration on 7 February 1997 (A/52/25, p. 29).

[31] As far as MEAs are concerned, the Convention on Biological Diversity (CBD) secretariat noted that, under CBD, a process is in place for identifying new and emerging issues related to the conservation and sustainable use of biodiversity.

58. Besides addressing the symptoms through remedial actions, it is essential to address the underlying drivers leading to disruption. This is where the environmental governance has a key role to play. It includes adopting the early-warning role and proactively engaging all stakeholders in timely action to slow down the current trends of environmental disruption and their evident impact on sustainable development (e.g. disasters, desertification, migrations, social conflicts and human settlements).

59. The lack of a common reference framework for measuring both the baseline and the impact of activities also impedes coordination and effective and efficient use of resources to achieve common overarching goals.

60. In its flagship scientific publication *Global Environment Outlook* (GEO-5), launched in June 2012, UNEP emphasized that innovative approaches are needed to reverse global environmentally adverse trends.[32] The Inspectors were apprised of considerable progress made in the use of GEO-5 to promote a strong science-policy interface, e.g. the approval of the enhanced summary for policymakers by the Governing Council of UNEP, at its session in February 2013, which now recognizes GEO-5 as a basis for intergovernmental decision-making on global environmental issues.[33] The Executive Director was mandated to identify critical gaps with respect to achieving goals identified in GEO-5 and to present a report thereon, with recommendations, to the governing body.[34]

61. However, as mentioned above, the Inspectors note that, while cooperating with UNEP, the different organizations and organs use a variety of sources and assessments to support the policies and strategies of their legislative bodies, without a consolidated knowledge basis common to all of them. Even within UNEP, different divisions sometimes produce separate scientific assessments outside the Office of the Chief Scientist. The divisions and project managers concerned as executors provide themselves with environment and scientific assessments of the projects supported by the Environment Fund of UNEP, thus posing an issue of conflict of interest. Despite its competent scientific assessment capability, the Office of the Chief Scientist has never been involved in the scientific assessment of those projects. The Office does not participate in the UNEP-led Scientific and Technical Advisory Panel on GEF activities, either. **The governing body of UNEP should mandate the Office of the Chief Scientist to cover this ground.** (See recommendation 4.)

1. Nuclear disasters absent from the United Nations Environment Programme agenda

62. The nuclear accident at the Fukushima Daiichi nuclear plant in March 2011 once again has given rise to concerns about the adequacy of the international governance framework to ensure appropriate safety standards and conventions, about the global emergency preparedness and response system and about sustainable development prospects in areas with a nuclear legacy.[35] It energized discussion in various United Nations forums in the fields of disaster response and reduction and

[32] UNEP, *Global Environmental Outlook 5: Summary for Policy Makers* (2012), p. 15. Available from www.unep.org/geo/pdfs/GEO5_SPM_English.pdf.

[33] UNEP Governing Council decision 27/2 (2013), para. 8 (see UNEP/GC.27/17).

[34] Ibid.

[35] Report of the Secretary-General on optimizing the international effort to study, mitigate and minimize the consequences of the Chernobyl disaster (A/68/498), para. 74.

of health and human rights on the effectiveness of national regulatory bodies and on the role of IAEA.

63. In the affected regions and communities in Fukushima, Chernobyl and Semipalatinsk (in northeast Kazakhstan) damaged by nuclear tests, the human and environmental consequences of the accidents can be deeply rooted and long-lasting, as evidenced by the devastation and contamination of land, forests and water and long-term mass population displacements.

64. Despite the obvious need for carrying out environmental assessment and monitoring of the consequences in accordance with the Rio+20 mandate, UNEP has not developed coherent adequate scientific capabilities.

65. Chapter 22 of Agenda 21, on "Safe and environmentally sound management of radioactive wastes", defines the objective of this programme area as follows: to ensure that radioactive wastes are safely managed, transported, stored and disposed of, with a view to protecting human health and the environment, within a wider framework of an interactive and integrated approach to radioactive waste management and safety. An independent review published by DESA rated the implementation of the programme as of "limited progress/far from target".[36]

66. Several entities and organs deal with nuclear-related environmental issues within the United Nations system, as illustrated in box III below.

Box III

Addressing nuclear-related environmental issues within the United Nations system

- UNDP inherited the role of lead agency for United Nations activities on Chernobyl from the Office for the Coordination of Humanitarian Affairs (OCHA) in 2004 and coordinates inter-agency efforts on the implementation of the Decade of Recovery and Sustainable Development of the Affected Regions (2006-2016).[a]

- IAEA runs the Inter-Agency Committee on Radiological and Nuclear Emergencies, pursuant to the obligations placed on it by the Emergency Conventions.[b] Following the accident at the Fukushima Daiichi nuclear power station, the IAEA General Conference, on its part, adopted the Action Plan on Nuclear Safety to strengthen nuclear safety worldwide. In 2012, IAEA published the Guidelines for Remediation Strategies to Reduce the Radiological Consequences of Environmental Contamination.

- In the aftermath of the Fukushima disaster, the Secretary-General of the United Nations undertook an initiative for developing, through the Inter-Agency Standing Committee, an international emergency response framework in case of nuclear accidents fostering preparedness for nuclear disasters and enabling humanitarian assistance by the United Nations system organizations. OCHA and the Inter-Agency Standing Committee attempted to develop the framework,[c] but made no headway.

[36] Stakeholder Forum for a Sustainable Future, "Review of implementation of Agenda 21 and the Rio Principles Synthesis" (DESA, 2012), p. 23. Available from www.uncsd2012.org/content/documents/194Synthesis%20Agenda%2021%20and%20Rio%20principles.pdf.

- The United Nations Scientific Committee on the Effects of Atomic Radiation (UNCEAR) prepared an assessment report on the levels and effects of radiation exposure due to the nuclear accident after the 2011 great east-Japan earthquake and tsunami.[d]

- The Human Rights Council sent to Fukushima in March 2013 the Special Rapporteur on the right of everyone to the enjoyment of the highest attainable standard of physical and mental health, Anand Grover. Based on his findings in Fukushima, the Special Rapporteur issued a critical analysis of the UNCEAR report on the Fukushima accident.

- The Environment and Security Initiative[e] (serviced by UNEP) has implemented several projects on the assessment of health and environmental damage and the management of radioactivity uranium extraction and uranium industry waste, including an investigation into the disastrous effects of the Chernobyl accident and the consequences of the nuclear activities at the Semipalatinsk Test Site. On 7 March 2014, the secretariats of UNEP and IAEA concluded the non-binding "Practical arrangements between UNEP and IAEA on cooperation in the area of sustainable environmental management", including cooperation with the Coordination Group for Uranium Legacy Sites in Central Asia and other regions focusing on non-radioactive aspects of life cycle and remediation.

- The Joint UNEP/OCHA Environment Unit was established in 1994 to respond to environmental emergencies and industrial accidents by coordinating international efforts and mobilizing partners to assist affected countries requesting assistance. The mandate of the Unit is based on a series of General Assembly resolutions, notably resolution 44/224 of 22 December 1989, and eight UNEP Governing Council decisions adopted from 1989 to 2003 (the latest being 22/8) relating to improvement of environmental emergency prevention, preparedness, assessment, response and mitigation.[f] It has prepared a series of assessments of depleted uranium in the context of post-conflict environmental assessments in Kosovo (2001), Serbia and Montenegro (in the Federal Republic of Yugoslavia) (2002), and Bosnia and Herzegovina (2003), as well as a leaflet on depleted uranium awareness (2003).

[a] See A/68/498.

[b] The Convention on Assistance in Case of a Nuclear Accident or Radiological Emergency and the Convention on Early Notification of a Nuclear Accident.

[c] In March 2013, OCHA released a study on linking humanitarian and nuclear response systems.

[d] A/68/46 and Corr.1, pp. 7-13.

[e] The Initiative was established in 2003 by UNEP, UNDP and the Organization for Security and Cooperation in Europe. The North Atlantic Treaty Organization became an associate member of the Initiative in 2004, through its Public Diplomacy Division. In 2006, ECE and the Regional Environment Center for Central and Eastern Europe joined the Initiative.

[f] IAEA, *Joint Radiation Emergency Management Plan of the International Organizations* (2013), appendix A, p. 5.

67. The Rio+20 outcome document recognized that access to sustainable modern energy services is critical for achieving sustainable development. It also recognized that increasing the share of renewable and cleaner energy and the diversification of the energy mix are important for sustainable development, including in addressing climate change.

68. It was also considered in the outcome document that green economy in the context of sustainable development and poverty eradication is one of the important tools available for achieving sustainable development while maintaining the healthy functioning of the Earth's ecosystems.[37]

69. However, the Rio+20 outcome document neither explicitly addressed a nuclear issue nor defined a relationship between green economy and nuclear energy.

70. The IAEA secretariat informed the Inspectors that the Agency, in support of the implementation of "The future we want", will increase efforts on its energy-economy-environment (3E) analysis to explore the role of nuclear energy in all aspects of sustainable development, in green growth and in green energy, as well as the potential contribution of nuclear power to mitigating climate change. The secretariat also reminded the Inspectors of the IAEA Statute as the legislative basis for the 3E analysis, in particular article II thereof, on objectives, which states: "The Agency shall seek to accelerate and enlarge the contribution of atomic energy to peace, health and prosperity throughout the world." Furthermore, it was reported that a publication on sustainable development indicators for the power sector was under way as a tool for providing interested Member States with methodologies in national assessments of energy-related SDGs.

71. GEO-5 deals with atmosphere, land, water, biodiversity, and chemicals and waste. Not all environmental issues were covered by that report. For example, as regards nuclear disasters and their risk to health, GEO-5 did not deal with the Fukushima disaster as such, but as a factor having an impact on carbon dioxide emissions and as an issue of radioactive waste management and safety in the field of chemical and waste. This is not keeping with the UNEP mandate reaffirmed by the Nairobi Declaration in 1997.

72. The Inspectors note with concern that the approach of GEO is restricted in the sense that it does not focus on the nuclear energy issue. In view of the cross-cutting nature of the nuclear energy issue throughout the economy and the ecosystems, and the social and humanitarian dimensions of nuclear disasters, UNEP should provide the UNEA with a global environmental assessment of nuclear energy and nuclear radiation, drawing upon the support by IAEA and other entities concerned.

73. In order to identify and reduce gaps in the science-policy interface necessary to achieve sustainable development and poverty eradication, including the consideration of critical environmental considerations not covered yet by a system-wide environmental strategy, the following recommendations would increase transparency and accountability:

[37] "The future we want", para. 56.

Recommendation 2

The Executive Director of UNEP should provide the UNEA, in the follow-up report to GEO-5, with a global environmental assessment of nuclear energy and nuclear radiation, drawing upon the work of the United Nations Scientific Committee on the Effects of Atomic Radiation as well as support by the IAEA and other United Nations system entities concerned.

Recommendation 3

In the implementation of Governing Council decision 27/2 (2013), operative paragraph 8, the UNEA should request the Executive Director of UNEP to prepare and submit to Member States an environmental assessment of nuclear energy and nuclear radiation in the context of sustainable development and poverty eradication.

2. Scientific assessment services of the United Nations Environment Programme

74. During the mission in Nairobi (April 2013), the team met with the Chief Scientist (D-1), who informed them of the low level of resources available to his office for the global task of developing and maintaining a scientific interface with epistemic communities in the world centred on the provision of GEO.

75. He was tasked with assisting UNEP in providing overall scientific guidance not only within the Programme, but also for streamlining scientific environmental assessment and guidance throughout the entire United Nations system. GEO-5 is aimed at conducting, or compiling from existing assessments, a comprehensive, integrated and scientifically credible global assessment of environmental change worldwide, as well as identifying promising policy options to speed up achievement of the internationally agreed goals, such as those agreed at the Millennium Summit of the United Nations and in MEAs.

76. The Chief Scientist is responsible for the design and management of the GEO-5 process. In that capacity, he chairs the GEO-5 Science and Policy Advisory Board and organizes a series of meetings of intergovernmental and non-governmental expert groups, including:

(a) Meetings of three external specialized advisory bodies:

- High-level Intergovernmental Advisory Panel
- Science and Policy Advisory Board
- Data and Indicators Working Group

(b) Chapter working group meetings;

(c) Global production and authors' meetings;

(d) A final open-ended intergovernmental meeting on the summary for policymakers.

77. However, much remains to be done by the Office to spearhead the scientific expertise of UNEP across the system, in particular in compiling, with harmonized methodologies and terminologies, the wealth of knowledge and data generated either within the Programme or through the MEA secretariats with which UNEP is closely related.

78. At the time of the interview, the Chief Scientist was on a temporary post at the D-1 level funded by extrabudgetary resources of the Environment Fund, assisted by one or two staff and a few consultants temporarily assigned to his office. Since then, his post has been converted into a regular budget post for the biennium 2014-2015 by the General Assembly as part of its decision on the proposed general conversion of UNEP extrabudgetary posts into regular budget posts.[38]

79. The Office is located in the Division of Early Warning and Assessment, responsible for UNEP Subprogramme 7 (Environment under review), in Section 14 of the United Nations regular budget. In the biennium 2014-2015, the Division is provided with some US$ 7.8 million and 16 posts under the United Nations regular budget. Only a small portion of those resources is available for the Office.

80. With a view to enhancing effectiveness, the Inspectors recommend the following:

Recommendation 4

The Executive Director of UNEP should ensure that the Office of the Chief Scientist oversees the quality of project proposals for the Environment Fund, as well as within the Scientific and Technical Advisory Panel for GEF projects, and that resources are allocated to that Office so as to enable UNEP to fulfil its role of promoting a strong science-policy interface to provide overarching system-wide guidance on the environment.

3. Conflict of interest

81. The previous JIU review on IEG had addressed the issue of conflict of interest in the provision of independent scientific assessment. This is a recurrent issue. In-depth technical expertise on some environmental issues is often found in a narrow scientific community, and the impact of the scientific assessment can have significant consequences, when translated into international commitments, on a variety of economic and technological sectors, industry, chemicals, etc. Therefore, those scientists who are involved in feeding independent expertise into the establishment of international norms and standards find themselves in a difficult position, risking potential conflicts of interest.

82. Unless principles of recusal in case of conflict of interest are applied, some political interference risks persist due to the fact that Member States have a say in nominating their national experts as candidates to participate in scientific panels, often based on criteria, such as geographical and gender balance, unrelated to

[38] General Assembly resolution 68/246, para. 17, and A/68/7, para. IV.78, as well as A/68/6 (Sect. 14), annex IV.

scientific competence and qualifications. The selection of impartial experts on the basis of objective parameters would, to a great extent, ensure scientific credibility, legitimacy and the state-of-the-art expertise required for establishing norms and standards affecting the environment.

83. The Inspectors have noticed positive trends compared to the situation in 2008. Interviews with representatives of UNEP, the Intergovernmental Panel on Climate Change (IPCC), the World Bank, GEF, the Multilateral Fund for the Implementation of the Montreal Protocol and a number of MEA secretariats reveal that concrete measures have been taken in those organizations to either establish or strengthen the control measures to avoid conflict of interest in the provision of scientific assessment. The Ethics Office of the United Nations, established in 2006, has accumulated operational knowledge and experience in such areas as the declaration of interest statements and the statements of financial disclosure of United Nations officials, which can be adapted to control potential conflict of interest of any panel members mobilized by the United Nations system organizations.

Box IV

Intergovernmental Panel on Climate Change measures to ensure scientific independence and avoid conflict of interest

In order to respond to recommendations made in the 2010 report of the InterAcademy Council Board, composed of the presidents of 15 academies of science, which assessed IPCC performance, IPCC undertook internal reforms, including with respect to the issue of conflict of interest, as follows:

- Adoption of a policy on conflict of interest.
- Establishment of a Committee on Conflict of Interest. The Committee comprises all elected members of the Executive Committee and two additional members with appropriate legal expertise from UNEP and WMO, appointed by those organizations.
- Adoption of a conflict of interest disclosure form to be filled by each nominee to the IPCC Bureau or Task Force Bureau.
- Implementation of procedures designed to ensure that conflicts of interest are identified, communicated to the relevant parties and managed.

84. The Meeting of the Parties to the Montreal Protocol adopted, in 2012, guidelines on conflict of interest and disclosure, including principles on recusal for the members of all its subsidiary technical panels and committees.[39] IPCC also adopted additional explicit guidelines,[40] further to those measures against conflict of interest in the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, in the Stockholm Convention on Persistent Organic Pollutants and in the Convention on

[39] See UNEP/OzL.Pro.24/10, decision XXIV/8.

[40] See www.ipcc.ch/pdf/ipcc-principles/ipcc-conflict-of-interest.pdf.

International Trade in Endangered Species of Wild Fauna and Flora (CITES) that were reported in the previous report.[41]

85. Although considerable elaboration has been made, the Inspectors still find that these guidelines are not consistent with respect to: the scope of disclosure of the financial and other situations of members, such as employment relationship; the final authority which shall determine conflict of interest, i.e., the conference of the parties (COP) legislative body or the principal expert panel itself (in the case of IPCC); the definition of confidentiality of data and after-office obligation to be free from conflict of interest; and the procedures to dismiss a member found to have a conflict of interest.

86. The Inspectors, while recognizing the need for extending these practices to control conflict of interest, consider that, in view of their diversities, the Secretary-General should consider harmonizing them by formulating guidelines on conflict of interest of experts participating in technical and scientific panels and committees in the field of environment.

87. With a view to ensuring controls and compliance in the area of scientific assessment, the Inspectors recommend that:

Recommendation 5

The Secretary-General as the Chair of CEB should prepare where necessary, under the appropriate guidance of the General Assembly, a common policy and related guidelines to prevent the conflict of interest of any members and experts participating in technical and scientific panels and committees in the field of environment, to be followed by all United Nations system organizations and by multilateral environmental agreements.

D. Governance by multilateral environmental norms, standards and agreements

1. Formulation and management of multilateral environmental agreements

88. The CEB member organizations supported the intent of the recommendation of the Unit that the Secretary-General should propose to the General Assembly modalities by which MEAs could be better formulated and managed without creating an independent convention secretariat.[42] Major underlying concerns were a proliferation of global environmental agreements equipped with separate secretariats and the inadequate and costly synergies among them, despite the supporting and coordinating functions provided by UNEP.

89. The Unit also emphasized the importance of synergies based on the effective utilization of programmatic and administrative support available in UNEP and other

[41] JIU/REP/2008/3, para. 40.

[42] Ibid., recommendation 4.

United Nations agencies hosting the MEAs.[43] Better use of scientific and technical capacities available in the United Nations specialized agencies and funds and programmes undertaking environment-related activities in the context of clustering can enhance the ability of MEAs to operationalize the observance and compliance of their control measures as well as strengthen scientific assessment to deal with emerging challenges.

90. The CEB member organizations supported the recommendation of the Unit that the General Assembly should enhance the mandate of UNEP under the Cartagena Package, contained in decision SS.VII/1, to undertake a horizontal and periodic review of the effectiveness of MEAs and consultation with the secretariats of the MEAs and act as a regular mechanism to rectify inconsistencies among them[44] and develop synergies where common issues arise.[45] However, one of the major inconsistencies among COPs relating to ozone layer depletion and climate change, regulated by the Montreal Protocol and UNFCCC and its Kyoto Protocol, still persists.

91. "The future we want", in its paragraph 222, recognized that the phase-out of ozone-depleting substances is resulting in a rapid increase in the use and release of high global warming potential hydrofluorocarbons to the environment. Hydrofluorocarbons are listed as a controlled gas under the Kyoto Protocol and are being used as alternatives to the ozone-depleting substances phased out under the Montreal Protocol. They are potent greenhouse gases with zero ozone-depleting potential and are growing rapidly, mostly as a direct consequence of actions taken under the Montreal Protocol. Since 2009, the parties to the Montreal Protocol have been discussing amendments to the Protocol to phase down the production and use of these gases through a proposed scheme based on the concept of "management of HFCs under the Montreal Protocol using its mechanisms", but in vain.

92. The Ozone Secretariat pointed out to the Inspectors an urgent need for the Secretary-General to call for a coordinated approach by parties to UNFCCC and the Montreal Protocol based on paragraph 222 of "The future we want" to address the rapidly growing problem. This is the type of intervention required of the highest authorities in the environment field that should be deployed in such forums as the governing body of UNEP to facilitate the process to reconcile the gap between the two regimes within a more manageable time frame.

93. The Inspectors reiterate the previous recommendations[46] consisting in:

(a) Promoting better use of existing environmental mechanisms and capacities in the United Nations system; and

(b) Activating the agreed regular review by the governing body of UNEP of the effectiveness of MEAs in accordance with the Cartagena Package.

94. **Cluster approach.** As regards objective (a) above, the Inspectors are pleased to note that the adoption of the Minamata Convention on Mercury did not entail the creation of an independent secretariat. The Executive Director of UNEP was required to host the interim secretariat, as well as the secretariat when the Convention comes

[43] Ibid., paras. 44-46, 53 and 54.

[44] GC/GEMF decision SS.VII/1, notably paragraphs 11 (b) (iii), 28, and 30.

[45] Ibid., recommendation 5.

[46] JIU/REP/2008/3, recommendations 4 and 5.

into force. That decision was taken in the light of the availability of resources and support for the new Convention through the existing chemical and waste cluster, composed of UNEP Chemicals, the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, the Rotterdam Convention and the Stockholm Convention, as well as the secretariat of the Strategic Approach to International Chemicals Management (SAICM) adopted by the International Conference on Chemicals Management in February 2006. The report will address later in detail the evolution of synergies among MEAs through clustering as well as efficiency achieved through hosting MEAs in specialized agencies and other United Nations entities.

95. **Conventions hosted by a specialized agency or international organization.** Another case in which proliferation of independent convention secretariats was successfully avoided is the case of environmental conventions hosted by a specialized agency or international organization, thus achieving savings and efficiency. Each MEA has its specialized objective, but its own infrastructure and resources are very limited unless the MEA is hosted in an international organization in the relevant field, such as FAO,[47] ILO, the International Maritime Organization (IMO), ECE or the United Nations Educational, Scientific and Cultural Organization (UNESCO).

96. **While independent in most ways, MEAs operating within the United Nations system rely on the support of the United Nations and UNEP secretariats for programmatic, administrative and operational functioning. They also depend on scientific assessments provided by specialized agencies relevant to their missions. In the field of operationalization of their objectives, they have few dedicated resources for capacity-building; the exception is the Montreal Protocol, which is assisted by the multilateral fund for its implementation.**

97. ECE hosts five environmental conventions (see annex I) and has developed strong expertise in the area of MEAs. ECE is the only regional commission to host and administer the secretariats of a number of MEAs in their entirety. It is a pioneer in launching policymaking processes focused on the regional dimension that evolved towards global chemical conventions, such as the Stockholm Convention. As discussed below (see para. 182), ECE contributes significantly with its expertise and regional projects in the area of chemicals. This regional commission has been a key actor in developing the Globally Harmonized System of Classification and Labelling of Chemicals.[48] Owing to internal coordination and support capacity available within the secretariat, ECE has achieved a high degree of synergy among the environmental conventions and between the MEAs and various programmes, in areas such as environmental monitoring, environmental performance reviews, education for sustainable development, and others. The convention secretariats within ECE could rely on ECE for infrastructure support, including data and analysis provided by ECE.

[47] See, for example, the International Treaty on Plant Genetic Resources for Food and Agriculture (ITPGRFA). FAO, as a specialized agency and knowledge organization with a broad mandate on agriculture, eradication of hunger, food security, forestry, fisheries and natural resources, services a large number of bodies and instruments, including 18 treaties adopted under the aegis of the Organization pursuant to article XIV of the FAO Constitution and one convention adopted by a Conference of Plenipotentiaries and serviced jointly by FAO and UNEP. Six are of a worldwide scope, including ITPGRFA, the International Poplar Commission and twelve of a regional scope, including two agreements: the General Fisheries Commission for the Mediterranean, and the European Commission for the Control of Foot-and-Mouth Disease.

[48] www.unece.org/trans/danger/publi/ghs/ghs_welcome_e.html.

Those secretariats are embedded in the ECE secretariat structure under the single authority of the Executive Secretary.

98. **The Inspectors are of the view that relevant United Nations system organizations should commit themselves to providing MEAs with effective scientific and programmatic support service through working arrangements. An example of such support can be found in the UNDP Biodiversity and Ecosystems Global Framework 2012-2020.[49] In order to indicate its requirements for the implementation of the respective convention, each conference of the parties/meeting of the parties (MOP) should, when appropriate, identify in its resolution or decision a full list of the required support services and invite the organizations to provide them on a regular basis to the extent mutually agreed on.**

Cartagena Package to ensure synergies among multilateral environment agreements

99. Objective (b) relating to the Cartagena Package (see para. 93 above), although accepted, has yet to be implemented. The CEB member organizations have maintained their expectation that it could be done once the universal membership of the Governing Council of UNEP was achieved. Now that the Council has been upgraded as the governing body with universal membership, there should be no constraint on full implementation of the JIU recommendation. There are a number of ways to implement the recommendation. A senior official of the UNEP secretariat suggested reviewing the implementation of MEAs in terms of their contribution to the health of ecosystems. It may include the impact of MEA activities in terms of achievement in green economy and environmental sustainability, which seem to fall under the UNEP mandate for system-wide coordination.

100. Reporting lines from MEAs to the UNEA and the General Assembly of the United Nations may also need streamlining. The Inspectors note that the secretariats of the three Rio Conventions, as well as other environment-related bodies, such as the United Nations Convention on the Law of the Sea (UNCLOS), report annually to the General Assembly on their various activities and draw guidance to cope with the major challenges they face. To what extent the UNEA enjoys delegation of authority from the General Assembly is an issue.

101. In this respect, the Inspectors point out that the Environment Management Group (EMG) has decided that, in view of the socioeconomic dimensions of the issues addressed by the EMG, the report to the UNEP Governing Council on the work of the EMG should be also made available to the governing bodies of other EMG members for their information and perusal, as appropriate.

102. The Inspectors note that the EMG has been successful in bringing about synergies among MEAs as well as between the United Nations system organizations and MEAs. The EMG has brought together those entities on the formulation of cross-cutting environmental assessment and cooperative arrangements in its issue management groups on biodiversity, on land, on green economy, on sound management of chemicals and on environmental sustainability management, as well as on consultations for advancing the framework for environmental and social

[49] Available from www.undp.org/content/undp/en/home/librarypage/environment-energy/ecosystems_and_biodiversity/biodiversity-and-ecosystems-global-framework-2012-to-2020/.

sustainability in the United Nations system. Those forums served as effective occasions for the agencies to provide the MEAs with technical services and assessment capabilities that the MEAs cannot afford to mobilize themselves due to their limited financial and staff resources.[50]

103. The Inspectors understand that the participating agencies and MEAs intend to use the EMG mechanisms in formulating inter-agency cooperative frameworks to provide Member States with system-wide responses to cross-cutting environmental issues. The Inspectors were also encouraged to note that most of the COPs have confirmed, in a series of decisions, their intention to draw upon the existing resources and capabilities, networks and partnerships relevant to the implementation of their respective convention rather than create a self-contained apparatus for it.

104. In view of the propitious conditions being met, the Inspectors reiterate the need for the implementation of recommendation 5, contained in the previous report; to that end, it makes the following recommendation, designed to enhance the effectiveness of governance arrangements:

Recommendation 6

The General Assembly should delegate to the UNEA the authority to consider the annual reports of the Rio Conventions that it receives through the Secretary-General together with the report on the work of the Environment Management Group in order to activate the agreed regular review by the governing body of UNEP of the effectiveness of MEAs in accordance with the Cartagena Package contained in its decision SS.VII/1.

2. System-wide application of environmental norms and standards

105. The Rio+20 outcome document advocated the importance of green economy,[51] including environmental protection in promoting sustainable development and eradicating poverty. Green economy is one of the important tools for achieving sustainable development. It is expected to contribute to eradicating poverty as well as sustained economic growth, enhancing social inclusion, improving human welfare and creating opportunities for employment and decent work for all, while maintaining the healthy functioning of the Earth's ecosystems. The promotion of green economy requires the commitment by the United Nations system organizations to apply internationally agreed environmental norms and standards, particularly MEAs and the

[50] Report of the 18th senior officials meeting of the EMG (EMG/SOM.18/06, 16 January 2013) and the progress report on the ongoing work of the EMG (EMG/SOM.19/03/Rev.2).

[51] At the visionary level, the UNEP secretariat considers the green economy as "an economy that results in improved human well-being and social equity, while significantly reducing environmental risks and ecological scarcities". At the operational level, it sees the green economy as one whose growth in income and employment is driven by investments that reduce carbon emissions and pollution; enhance energy and resource efficiency; and prevent the loss of biodiversity and ecosystem services. (Environment Management Group, *Working towards a Balanced and Inclusive Green Economy: A United Nations System-wide Perspective* (2011), Part I, p. 31). The Rio+20 outcome document addresses the relevance of green economy as a tool for sustainable development and poverty reduction; however, there is no agreed definition at this stage among Member States.

Rio Principles and related action plans, as well as MDGs and the forthcoming agreed SDGs, in sustainable development and poverty eradication processes. United Nations system organizations and agencies are called upon to operationalize those norms and standards.

106. The Inspectors were informed of a number of criteria and policies applied by the organizations to define the legislative basis and common norms and standards applicable to their operations, not only with respect to in-house sustainable management, e.g. to achieve climate neutrality, in accordance with an environmental management system based on International Organization for Standardization (ISO) standards,[52] but also in the implementation of environmental assessments in their technical assistance and investment activities.

107. A limited number of participating organizations informed the Inspectors of explicit norms and standards serving as bases for assessing, approving and implementing their programme activities. JIU continued to compile a list of such norms and standards,[53] a selected sample of which is reflected table 3 below.

Table 3

Principles, policies and guidelines for normative and operational activities and in-house environmental management of the United Nations system organizations[54]

Organization and Year	*Normative*	*Operational*	*Coverage, legal status and applicability*
FAO (2012)		Governance of tenure: a technical guide on land, fisheries and forests	The Conference encouraged members to implement voluntarily the guidelines in their national policies with support from FAO and relevant organizations as appropriate (C 2013/REP, para. 55).

[52] See, for example, the work of the issue management group on environmental sustainability management that produced the Strategic Plan for Sustainability Management in the United Nations System adopted by the EMG in September 2011. Available from www.unemg.org/index.php/component/docman/doc_download/23-strategic-plan-for-sustainabilty-management-in-the-un?Itemid=.

[53] The latest list is available as part of the supplementary paper containing background information and data collected during the review. The supplementary paper is available on the JIU website, www.unjiu.org.

[54] Note: While JIU intended to assess the extent to which the guidelines listed are to be considered as endorsed through inter-governmental processes, the exercise revealed a grey area. Even in cases where the guidelines have been submitted to the governing bodies of the organizations, at most they have been noted, in some cases with appreciation, and there has been encouragement to apply them. There is no evidence of any mandatory application. In particular cases, such as for GEF executing agencies, there is an obligation to apply the safeguards as approved by GEF. But this is rather more the exception than the rule. Even when endorsed through a resolution, such as the non-legally binding instrument on all types of forest, the most that can be expected is encouragement for its application.

Organization and Year	*Normative*	*Operational*	*Coverage, legal status and applicability*
FAO (2012)	Environmental Impact Assessment: Guidelines for FAO Field Projects	Environmental Impact Assessment: Guidelines for FAO Field Projects	The guidelines are aligned with the FAO Strategic Framework 2010-2019 adopted by the Conference in November 2009, in particular on environmental protection and sustainability.
UNFF and General Assembly (17 December 2007)	General Assembly resolution 62/98 entitled "Non-legally binding instrument on all types of forests"		The non-legally binding instrument was adopted at the seventh session of the United Nations Forum on Forests and adopted by the General Assembly in December 2007.
IAEA (2012, in collaboration with FAO)	IAEA (2012) Guidelines for Remediation Strategies to Reduce the Radiological Consequences of Environmental Contamination		Covers methods for remediation in different areas, from identification of damage to management of remedial actions
UNCTAD (2012)	Guidelines for the Sustainable Management of BioTrade Products: Resource Assessment (UNCTAD/DITC/2012/1)		Covers areas related to the trade of biodiversity products for sustainable resources management, to be applied by local/national programmes, on a voluntary basis.
UNCTAD (2010)		BioTrade Impact Assessment System (UNCTAD/DITC/TED/ 2010/9)	Covers areas related to the trade of biodiversity products. It has been done in cooperation with some Member State partners.
DESA (2001)	Environmental Management Accounting: Policies and Linkages		Environmental accounting. Not binding. Has not been applied despite the issuance of guidance and policy principles.
UNDG (2009-2013)		Series of guidance notes to be used for UNDAFs and CCAs on: (a) mainstreaming environmental sustainability, and (b) integrating climate change considerations	Prepared by a UNDG inter-agency working group on programming issues, co-led by UNDP and UNEP, resulting from a participatory process including all stakeholders. Not submitted to any inter-governmental process for approval.

Organization and Year	*Normative*	*Operational*	*Coverage, legal status and applicability*
UNDG/ECHA (2013)		Guidance note on natural resource management in transition settings	Resulting from joint collaboration of UNDG and Executive Committee on Humanitarian Affairs.
UNDP (March 2012)		Guidance Note: Environmental and Social Screening Procedure for UNDP Projects	The UNDP Programme and Operations Policies and Procedures, for programme and project management, include a policy statement requiring that environmental sustainability must be mainstreamed in the UNDP Programme and Project Management cycles. Internal, not submitted to intergovernmental approval.
UNDP (2012)	UNDP Biodiversity and Ecosystems Global Framework 2012-2020 UNDP Climate Change Framework UNDP Water and Ocean Governance Framework		These three strategic documents are aimed at aligning UNDP work with specific actions required by the MEAs — within UNDP areas of competency. They provide frameworks for how UNDP engages with countries on key environmental governance issues in an integrated manner, bringing together the MEAs, the Multilateral Fund for the Implementation of the Montreal Protocol and GEF and UNDP in programming the work with ministries of planning, finance, etc. Such strategic approaches provide important examples and models of how the United Nations can strengthen policy coherence, efficiency, and the reduction of unnecessary duplication.
	UNDP Greening Initiative		The UNDP Greening Initiative is an example of in-house management (Environmental Management System).

Organization and Year	*Normative*	*Operational*	*Coverage, legal status and applicability*
UNEP	Environmental Law Guidelines and Principles on Shared Natural Resources		The principles were drafted, in response to United Nations General Assembly resolution 3129(XXVIII) of 13 December 1973, by a UNEP working group of legal experts which met between 1976 and 1978. In the light of the Working Group's report (UNEP/IG.12/2) and further Government comments on the draft principles (A/34/557 and Corr.1), the General Assembly, by resolution 34/186 of 18 December 1979, requested all States to use the principles as guidelines and recommendations in the formulation of bilateral or multilateral conventions regarding natural resources shared by two or more States, on the basis of the principle of good faith and in the spirit of good neighbourliness and in such a way as to enhance and not adversely affect development and the interests of all countries and in particular the developing countries.
UNEP	Guidelines on compliance with and enforcement of multilateral environmental agreements		Advisory guidelines prepared upon the request of the Governing Council of UNEP, decision 21/27 of 9 February 2001 and adopted through decision SS.VII/4. Not binding.
UNEP and UNITAR (2013)		Guidelines for National Waste Management Strategies: Moving from Challenges to Opportunities	Waste management guidelines to be applied on a voluntary level at the national level.
UNHCR, 1996 and 2005		Environmental Guidelines	To be applied in operations by UNHCR in implementing its mandate. Internal application.

Organization and Year	*Normative*	*Operational*	*Coverage, legal status and applicability*
UNOPS (2013)		Environmental Management System (EMS) in place according to ISO standards	UNOPS has been certified ISO 14001. It applies systematically an EMS in implementing its activities.
WFP 2011 (updated January 2014)		Food Assistance For Assets Guidance Manual	Provides standards for implementing the Food Assistance for Assets programme. It includes a specific section on how to identify environmental risks and mitigating measures to reduce/ prevent those risks for asset creation. (WFP/EB.2/2011/4-A 21 October 2011)
WFP	– WFP and the Environment (1998) – UNHCR/WFP Joint Assessment Guidelines (2004) – Emissions Reduction Strategy (2011) – Energy Efficiency Programme (2012) – Programme Design Manual		
IFAD (2012)	Environment and Natural Resource Management Policy (2012)		Compilation of IFAD principals to be considered in all IFAD projects. Internally applicable.
EMG (2012)	April 2013 decisions of the High-level Committee on Management and CEB related to environmental management		Mainstreaming of EMS in the programming and planning processes and increased coordination on internal application of EMS among the relevant High-level Committee on Management networks, including making the total cost of ownership fully integrated into procurement rules and practices.

Organization and Year	*Normative*	*Operational*	*Coverage, legal status and applicability*
	A Framework for Advancing Environmental and Social Sustainability in the United Nations System		The framework is the result of an inter-agency consultative process involving the organizations of the United Nations system and MEAs, among others.
GEF (2011)		Environmental and social safeguards frameworks and policies	GEF/C.41/10/Rev.1, 18 November 2011, approved by the GEF Council. Compliance by the following is required: **UNDP, UNEP, FAO, UNIDO and IFAD, as well as the World Bank, the African Development Bank, the Asian Development Bank, the European Bank for Reconstruction and Development and Inter-American Development Bank**

108. The most clear-cut policy is the World Bank Operational Policy 4.01, approved by the World Bank Board. Paragraph 3 of the policy states, among others, that the Bank takes into account the obligations of the recipient country pertaining to project activities, under relevant international environmental treaties and agreements, and does not finance project activities that would contravene such country obligations, as identified during the environmental assessment.

109. The Department of Peacekeeping Operations/Department of Field Support Environmental Policy for United Nations Field Missions of 2009 also provides one of the best practices that could be replicated across the organizations.[55]

110. DESA has taken a significant initiative in assisting organizations and enterprises, either public or private, in mainstreaming environmental norms and standards into their policies and operations through the formulation of the System of Environmental-Economic Accounting,[56] established in the context of the Rio Summit in Agenda 21 (chapter 8: Integrating environment and development in decision-making), as well as through environmental management accounting (EMA) in cooperation with the International Federation of Accountants and many other partners from the private sector. The former is a sub-system of national accounts, a harbinger of green economy accounting.

111. As regards EMA, DESA has developed an international guidance document to enhance disclosure through management accounting in addition to financial accounting.[57] The guidance helps organizations and businesses to integrate

[55] JIU, "Environmental profile of the United Nations system organizations" (JIU/REP/2010/1), para. 90.

[56] http://unstats.un.org/unsd/envaccounting/seea.asp.

[57] International Federation of Accountants, *International Guidance Document: Environmental Management Accounting*, August 2005. Available from www.ifac.org/sites/default/files/publications/files/international-guidance-docu-2.pdf.

environment-related costs into their accounting, which would satisfy information needs for public disclosure of (a) the environmental impact of organizational operations, such as the use and disposal of energy, water, materials and wastes; and (b) environmental protection expenditures on the purchase of the required materials and equipment. A few members of the Global Compact refer to this guidance. The omission of environmental externalities in accounting methods implies that procurement and bidding processes will most often privilege those proposals which do not include the environmental dimension, by ignoring the environmental benefits that the greener proposals would generate (or the environmental impact generated by cheaper project proposals).

112. **Hence, the Inspectors are of the view that the United Nations should promote the implementation of the System of Environmental-Economic Accounting and EMA throughout the organizations.**[58] To that end, the EMG should establish an issue management group to draft guidelines incorporating business processes into the enterprise resource planning on the use of EMA as well as on the further operationalization of the System of Environmental-Economic Accounting in developing countries in cooperation with the Statistical Commission of the United Nations, and submit to peer review the actions of the United Nations system entities.

113. In that respect, the Executive Director of UNEP recently informed the JIU that the EMG was elaborating a framework for enhancing the environmental and social sustainability of the activities of the United Nations system entities.[59] On the basis of UNEP Governing Council decision SS.XII/2 of February 2012, the EMG continued to compile principles and norms employed in the organizations and had published *A Framework for Advancing Environmental and Social Sustainability in the United Nations System*[60] in 2012. At their nineteenth meeting, EMG senior officials decided to extend until 2014 the EMG mandate to follow up on the Framework, pending the agreement in CEB on institutional options on the follow-up.[61]

114. In general, the guidelines and standards that the organizations reported to Inspectors are based on MEAs and national laws and regulations, including local rules and codes in force. The Inspectors observed that not all these instruments have been approved by the legislative bodies or have been based on the advice of the relevant MEA secretariats. In view of possible legal and practical implications stemming from disparities among respective guidelines in content and application, there arises a risk of incoherent delivery of services by the organizations, particularly at the country level. The Inspectors also noted that some entities, such as the Department of Peacekeeping Operations/Department of Field Support, have a deliberate policy to apply first national and local laws; in their absence, international obligations under MEAs to which the host country is a party provide the standards of conduct. Those entities specify that multilaterally agreed norms and standards contained in MEAs and/or agreed in United Nations Conferences should be minimum standards to observe, while such guidance is absent in other entities.

[58] See JIU/REP/2010/1, recommendation 4 (b), which was accepted by the CEB members.

[59] EMG, "Draft outline: options paper on system-wide issues in the follow up of the Framework for Advancing Environmental and Social Sustainability in the UN system", January 2014. Available from www.unemg.org/index.php/component/docman/cat_view/25-2013-documents?limit=5&limitstart=0&order= date&dir=ASC&Itemid=.

[60] Available from www.unemg.org/index.php/a-framework-for-advancing-environmental-and-social-sustainability-in-the-un-system.

[61] EMG/SOM19/03/Rev.2, 19 September 2013. See also UNEP/GC.27/15/Add.1, pp. 9-10.

115. The implementation of the following recommendations would enhance effectiveness and coherence.

Recommendation 7

The UNEA should request the Executive Director of UNEP, as Chair of the EMG, to task the EMG to systematically assemble and update norms, standards and guidelines related to in-house environmental management systems, and to develop common guidelines for the delivery of environment-related activities by the United Nations system organizations.

Recommendation 8

The Executive Director of UNEP, as Chair of the EMG and in consultation with CEB, should urge the executive heads of member organizations of the EMG to:

(a) Improve, through peer review in the EMG, the measurement and reporting of the environmental practices and expenditures of their organizations based on environmental management accounting (EMA) guidelines so as to better disclose financial and environmental decisions; and

(b) Promote capacity-building and dedicate resources within the United Nations system to ensure the implementation of EMA guidelines to further operationalize the System of Environmental-Economic Accounting in developing countries in cooperation with the United Nations Statistical Commission.

Recommendation 9

The Executive Director of UNEP, as Chair of the EMG, should submit a biennial progress report to the UNEA on the development and mainstreaming, as well as the application, of environmental norms and standards, both for in-house management and for environment-related activities delivered by the United Nations system organizations.

III. Management

116. In its 2008 report, JIU pointed out that the international environmental governance system continued to suffer from inadequate coherence and coordination due to the lack of: (a) a common mechanism to resolve contradictions among MEAs; (b) a United Nations system-wide planning document on environmental assistance;

and (c) a framework for common administrative, financial and technical support services to promote synergies between United Nations agencies and MEAs.

117. Although there has been progress in a variety of areas since 2008, the key problems identified in the previous report remain valid. Those problems have a detrimental impact not only on environmental governance but also on resource management both at the headquarters and field levels. Indeed, "The future we want", as a key factor for implementing the institutional framework for sustainable development and environmental governance, emphasized the need for enhancing coordination, cooperation and synergies, avoiding duplication of effort, among MEAs, as well as with the United Nations system in the field. The effectiveness of the system-wide governance depends on the effectiveness and transparency of administrative arrangements.

118. In the following sections, the Inspectors review the experience of the United Nations system organizations in facing up to these challenges at the national, regional and global levels, with respect to inter-agency institutional architecture and coordination for the effective implementation of IEG decisions as well as its management and operationalization.

A. Resource management framework at the global level

119. The review is aimed specifically at analysing environmental governance; this reflects the willingness of Member States to enhance system-wide coherence in the United Nations system,[62] in particular in implementing the comprehensive mandate emanating from "The future we want". The outcome document of the Rio+20 Conference recognizes that the clusters, networks and partnerships are centred on the MEAs and that the United Nations system organizations and agencies endowed with an environmental mandate play a pivotal role in international environmental governance.[63] On the other hand, it provides UNEP and DESA with the necessary institutional mandate to act as coordinating entities of the United Nations on the follow-up to Rio+20, i.e. to establish linkages between the institutional framework for sustainable development and environmental governance. UNDP is another major supporter of the implementation of sustainable development at the operational level, with UNDG/Development Operations Coordination Office guidelines providing common reporting tools for the implementation of operational activities in the field. Coordination among UNEP, UNDP and DESA should be the basis for covering a systemic vision of Rio+20 mandate follow-up and implementation.

1. Coordination for synergies among multilateral environmental agreements and other organizations

120. Since 1972, UNEP has been a forum of debate on system-wide coordination on environment among the organizations. It was tasked to coordinate international environmental initiatives not only within but even outside the system due to its mandate to finance the initiatives of non-governmental organizations through its Environment Fund. Under the terms of agreements and memorandums of understanding that it concluded with MEAs, UNEP is to provide those MEAs with

[62] General Assembly resolutions 62/277 and 63/311.

[63] http://sustainabledevelopment.un.org/unsystem.html.

administrative and programmatic support for the implementation of their objectives. However, during the interviews with the Inspectors, some MEA secretariat officials expressed their perception that the support they received from UNEP to promote synergy with UNEP and other MEAs was weak, both at the highest institutional and at the administrative levels, while others asserted autonomous and independent competence derived from their COP/meeting of parties authority.

121. Moreover, in logistical terms, effective synergy is hard to achieve due to the high number of meetings of COPs and MOPs, amounting to 105 per year in 2012 (see annex XIII in the supplementary paper on the JIU website); the Executive Director of UNEP does not attend all meetings of COPs, the highest legislative bodies of the MEAs. Representation from UNEP often was assured by technical experts. Although many of the executive heads of MEAs used to attend the sessions of the Governing Council of UNEP, they were only invited to deliver short statements and were not usually authorized to speak in informal meetings.

122. What support should UNEP provide to MEAs in the wake of the universalization of the membership of its governing body? In this respect, the Inspectors note the view of the Secretary-General of CITES, who eloquently hit the crux of the matter in the following terms:

> "UNEP's comparative advantage is not in providing administrative services and perhaps too much emphasis has been placed on this aspect of UNEP's relationship with conventions, distracting attention from where UNEP is needed most and performs best — on programme, financing and United Nations system-wide support.
>
> Maybe it is time to consider liberating UNEP from the role of administering convention secretariats and to have them directly administered by the actual service providers, namely UNON [United Nations Office at Nairobi] and/or the United Nations Office at Geneva (UNOG), thereby **allowing UNEP to focus on where it has a clear comparative advantage, namely with programme, financing and United Nations system-wide synergies.**"[64] (emphasis by the Inspectors)

123. The Inspectors concur in supporting this view, provided that the UNON/UNOG administrative support services for MEAs are in line with the implementation of substantive programmatic support by UNEP.

124. In that respect, the Inspectors recall from its previous report recommendation 7, related to the development of a joint system-wide planning framework for the management and coordination of environmental activities based on an RBM framework as well as the drawing up of an indicative-planning document serving for joint programming of those activities.

125. In view of the upgraded role of UNEP and the considerable improvement of the services provided by the EMG for system-wide coherence, the Inspectors believe that UNEP should provide effective coordinating functions to ensure overall planning and management as well as synergies of activities of organizations and MEAs within and among thematic environmental clusters.

[64] Presentation of the Secretary-General of CITES at the twelfth special session of the Governing Council of UNEP, February 2012. Available from www.cites.org/eng/news/sg/2012/20120221_UNEP-GMEF.php.

126. The Inspectors are of the view that in implementing recommendations 7 to 9 of the present report, the Executive Director of UNEP should, drawing upon the work of the EMG, assist the UNEA in:

(a) Advancing initiatives for the elaboration of system-wide thematic strategies that contribute to achieving internationally agreed global environment goals;[65]

(b) Strengthening synergies in delivering common environmental goals by:

(i) Clustering closely related MEAs, such as those in biodiversity, land, climate change and chemicals; and

(ii) Achieving administrative synergies and savings by merging the secretariats of the related conventions, in consultation and agreement with the governing bodies of those conventions;

(c) Developing methodologies and tools to establish an overall joint system-wide planning framework based on the results-based management and system-wide strategies in the environment area.

127. The following sections elaborate on the case of the chemical cluster, illustrating good practices in the areas of promoting coherence, avoiding duplication and increasing effectiveness through improvements in promoting administrative and substantive synergies among the relevant stakeholders. Other thematic clusters have also made significant progress, which is summarized in table 4 below.

2. Multilateral environmental agreements in the chemical cluster[66]

128. In May 2013, the ordinary meetings and second simultaneous extraordinary meeting of the conferences of the parties to the Basel, Rotterdam and Stockholm Conventions (referred to hereafter as COPs and the ExCOP 2 of the conventions) were held back-to-back in Geneva, Switzerland. This was a historical achievement culminating a process that started in the 1990s, when the debate on synergies among the chemical- and waste-related conventions became a recurrent issue.

129. The progress recorded, both in terms of managerial structure and subsequent improvement in implementation, was reflected in the reports presented to Member States during the COPs and the ExCOP 2.

130. In its 2008 report, JIU had expressed some doubts about the cost-effectiveness of this process and pointed out the costs involved in preparing the potential merging of the administrative structures without sacrificing the legal autonomy of the individual treaties and without increasing costs. In 2011, in its audit report of the secretariat of the Basel Convention, the Office of Internal Oversight Services noted

[65] These are organized in 10 thematic areas: air pollution and air quality; biodiversity; chemicals and waste; climate change; energy; forests; freshwater; oceans and seas; land, including soil, land use, land degradation and desertification; and environmental governance (see also para. 47 above). The initiative Sustainable Energy for All, launched by the Secretary-General, is a means of achieving energy-related GEGs, but encompasses all dimensions of sustainable development; it was endorsed by the General Assembly, and joined by intergovernmental organizations, non-governmental organizations and the private and public sectors under the umbrella of UN-Energy activities.

[66] For in-depth information on the chemical synergies process, visit http://synergies.pops.int/2013COPsExCOPs/Documents/tabid/2915/language/en-US/Default.aspx.

the lack of cost-benefit analysis on the financial impact of the integration of the three conventions. However, it appears that the investment has been worth the efforts, as the restructuring process was projected to release surplus in the general trust funds of over US$1.5 million by the end of the biennium 2012-2013 that can be used for the implementation of the core goals of those conventions at the national level.

131. At the ExCop 2 in May 2013, the conferences of the parties each adopted a substantively identical omnibus decision, which was structured in seven sections, covering aspects of the synergies among the three conventions. Under section V, on wider cooperation, specific reference was made to the paragraphs in "The future we want" relating to the achievement by 2020 of the sound management of chemicals throughout their life cycle and of hazardous wastes, and the further enhancing of coordination and cooperation with other relevant actors at all levels. The decision also included a request to the secretariats to further enhance cooperation and coordination with SAICM, the progress of which should be reported to the conferences of the parties in 2015. It also welcomed the initiative of the Governing Council of UNEP, taken at its twenty-seventh meeting, to invite the three COPs to consider steps that would facilitate possible future cooperation and coordination with the Minamata Convention on Mercury.

132. The Inspectors note with appreciation the net advance that has been made in the cooperation among the chemical conventions and the implementation of SAICM, which is a global policy framework aimed at achieving significant improvements in the management of waste and chemicals by 2020. UNEP assumes overall administrative responsibility for the SAICM secretariat, which is co-located with the UNEP chemicals and waste cluster in Geneva to take full advantage of existing synergies. UNEP and WHO take lead roles in the secretariat in their respective areas of expertise in relation to SAICM. The secretariat works in close cooperation with the Inter-Organization Programme for the Sound Management of Chemicals and UNDP, as well as with other intergovernmental organizations as appropriate. It reports to the International Conference on Chemicals Management, which is held on a quadrennial basis.[67]

133. The chemicals and waste cluster has been further strengthened by the recent adoption and opening for signature of the Minamata Convention on Mercury, for which UNEP is providing the secretariat in the interim period.

134. **The Inspectors appreciate the holistic and integrated approach to sound management of chemicals and waste under the strengthened chemicals and waste cluster, which includes not only the Basel, Rotterdam and Stockholm conventions but also SAICM. The joint secretariat services for chemicals- and waste-related conventions based in Geneva may be able to service the Minamata Convention, should it be so decided by the Conference of the Parties to the Minamata Convention, thus obviating the creation of an independent secretariat. The progress made under the chemicals and waste cluster is an example of good practices where administrative and management change is complemented by the enhanced implementation of joint strategies and programmes encompassing conventions' work at the regional and national levels.**

[67] The United Nations Institute for Training and Research provides training on SAICM; see www.unitar.org/cwm/saicm.

135. The increased international collaboration in the area of chemicals has led to significant achievements, such as the publication of the first Global Chemicals Outlook in 2012,[68] resulting from a collaboration between UNEP and WHO, with the participation of organizations such as OECD and other institutions forming the Inter-Organization Programme for the Sound Management of Chemicals.[69] It reflects the work of the Global Chemicals Outlook Steering Committee, composed of representatives of government, the private sector, civil society and academia. Also, WHO includes objectives related to the impact of chemicals on health as part of its objectives in the strategic planning of the organization, and promotes the development of norms and standards in that area.

136. Close coordination between the member organizations of the Inter-Organization Programme for the Sound Management of Chemicals contributes to the effectiveness of cooperative activities. Within the United Nations family, not only the conventions and the SAICM secretariat contribute to the improvement of chemicals and waste management; other organizations are involved through specific projects. This is the case for UNDP and its portfolio of projects on chemicals with GEF funding.[70] Those projects are integrated in the UNDP work on environment and energy **as well as under the UNDP-UNEP Partnership Initiative for the Integration of Sound Management of Chemicals into Development Planning Processes**[71] **and the UNEP-WHO Health and Environment Linkages Initiative.**

3. Multilateral environmental agreements in other thematic areas

137. The survey revealed that progress has not been limited to the chemical cluster; it is also being made in other thematic areas, such as land; biodiversity; energy; and climate change, among others.

138. The three Rio Conventions, together with other conventions and bodies, have worked closely in their Joint Liaison Group as well as in the Liaison Group of Biodiversity-related Conventions on issues related to soil, land use, land degradation and desertification as well as relevant aspects of climate change. Their joint work has involved such entities as FAO, IAEA, IMO, UNESCO, UNODC, UNDP and WFP. In order to achieve sustainable development goals, drawing upon inter-linkage between economic growth and environmental protection, closer collaboration has been developed between MEAs and development organizations, as evidenced by the memorandums of understanding concluded by the United Nations Convention to Combat Desertification (UNCCD) with UNDP in March 2012 and with the Economic and Social Commission for Asia and the Pacific in September 2000. According to the UNCCD and Convention on Biological Diversity (CBD) secretariats, the vocation of their conventions is both to protect the environment and achieve sustainable development.

139. The table below summarizes a state of synergies between MEAs and United Nations system organizations in a few other thematic areas.

[68] See the summary for decision makers, available from www.unep.org/pdf/GCO_Synthesis%20Report_CBDTIE_UNEP_September5_2012.pdf.

[69] See www.who.int/iomc.

[70] See www.undp.org/content/dam/undp/library/Environment%20and%20Energy/chemicals_management/GEF%20funded%20Chemicals%20portfolio%20UNDP%202011%20FINAL.pdf.

[71] See www.chem.unep.ch/unepsaicm/mainstreaming/UNEP_UNDP_PI_default.htm.

Table 4
Cooperation in the governance and management of selected thematic areas[72]

Thematic cluster (reference to the main relevant paragraphs in the Rio+20 outcome)	*Institutional set-up for coordination*	*Instruments and institutional set-up for cooperation*	*MEAs and United Nations system organizations involved*
ENERGY General Assembly resolution 66/288, annex, paras. 125-129	General Assembly resolution 67/215 on the promotion of new and renewable sources of energy, in which the Assembly declares 2014-2024 the United Nations Decade of Sustainable Energy for All. Sustainable Energy for All Initiative[73]	Goals established: achieve universal access to modern energy services, double the rate of efficiency, double the share of renewable energy in the global energy mix	UNFCCC, United Nations, World Bank, UNIDO, UN-Energy, regional commissions (e.g. ECE), International Energy Agency, International Renewable Energy Agency, IAEA, UNDP, UNEP, etc.
CLIMATE CHANGE General Assembly resolution 66/288, annex, paras. 190-192	UNFCCC, created at the first Rio summit in 1992. 195 parties (as at 31 October 2013)	Global Framework for Climate Services Climate neutrality initiative of the Secretary-General (five-year agenda) United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries Strategy 2011-2015	United Nations, UNFCCC, UNEP, IPCC, Global Compact, WHO, IMO, WMO, UNESCO, International Strategy for Disaster Reduction, FAO, UNDP, WFP, UN-Water, UNCTAD and regional commissions FAO, UNDP and UNEP

[72] The Global Environment Facility is not specifically mentioned for any thematic cluster; however, it is an important source of incremental funding in most environmental domains. The same applies to the inter-agency Environment Management Group, which provides a platform for exchanges and cooperation and has contributed to many environmental topics through the Issues Management Group approach (for example on land and on climate change).

[73] The membership of the High-level Group on Sustainable Energy for All can be consulted at www.un.org/wcm/content/site/sustainableenergyforall/home/members.

Thematic cluster (reference to the main relevant paragraphs in the Rio+20 outcome)	*Institutional set-up for coordination*	*Instruments and institutional set-up for cooperation*	*MEAs and United Nations system organizations involved*
BIODIVERSITY General Assembly resolution 66/288, annex, paras. 197-204	CBD, created at the first Rio summit in 1992. 193 parties (as at 31 October 2013). Liaison Group of Biodiversity-related Conventions (established in 2004): CBD, CITES, Convention on the Conservation of Migratory Species of Wild Animals (CMS), World Heritage Convention (WHC), Ramsar Convention on Wetlands, International Treaty on Plant Genetic Resources for Food and Agriculture (ITPGRFA) General Assembly resolution 65/161, in which the Assembly declares the United Nations Decade on Biodiversity (2011-2020), to implement the Strategic Plan for Biodiversity, including the Aichi Targets.[74]	The Liaison Group promotes cooperation in planning activities to preserve biodiversity in the context of sustainable development. The Strategic Plan for Biodiversity provides a common road map for achieving the goals to preserve and sustainably use biodiversity. CBD has established memorandums of understanding and joint work programmes with a number of organizations Intergovernmental Platform on Biodiversity and Ecosystem Services	CBD, CITES, CMS, WHC, Ramsar Convention, ITPGRFA MEAs and United Nations system organizations such as FAO, IMO, UNCTAD (BioTrade), UNDP, UNEP, UNESCO, UN-Habitat, UNITAR, UNWTO, WFP, WHO, regional commissions
DESERTIFICATION, LAND DEGRADATION AND DROUGHT General Assembly resolution 66/288, annex, paras. 205-209	United Nations Convention to Combat Desertification, created at the first Rio summit in 1992. The Global Mechanism (a financial mechanism for the Convention to Combat Desertification)	Ten-year strategic plan and framework to enhance the implementation of the Convention (2008-2018) Economics of Land Degradation Initiative (launched in 2011)	Cooperation with other MEAs (CMS, CBD, WHC) and organizations of the United Nations system such as FAO, IAEA, UNESCO, UNODC, UNDP, UNEP, WFP, the Global Mechanism and regional commissions

4. Methodologies and tools for a system-wide results-based planning framework

140. The total resources available for environment activities within the United Nations system amounted to US$ 1.83 billion in 2006 and US$ 4.01 billion in 2012

[74] See www.cbd.int/sp/targets/ and https://www.cbd.int/sp/.

(see table 5 below). These amounts are based on the data on core and non-core budgets compiled by JIU, drawing upon the replies to its questionnaires by the JIU participating organizations, the MEAs and the related bodies.

141. While these figures are not exhaustive enough to cover the entire system's resources for environment, they are in the ballpark. Nevertheless, the Inspectors note that there has been little attempt at measuring the total resources as a basis of strategic planning and resource projection and allocation within the United Nations system. Despite the general call for systemic resource allocation and its linkage with programme objectives for RBM, the system has not been able to establish a robust measuring framework for quantifying resource requirement and use system-wide.

142. The Inspectors observe significant growth in the level of resources in the environment sector in general, and, in particular, in the level of resources to support the implementation of environmental commitments in line with requests from Member States over the past decade. The Inspectors, however, draw the attention of the readers to the phenomenal growth in such supportive activities, i.e. the environment-related expenses devoted by the United Nations system organizations compared to normative activities centred on the work of UNEP and MEAs. **This disparity could be attributed to the duplication and incoherence in the activities in this sector, but any interpretation of the disparity would require clarification of the interaction and demarcation of resource management between the normative and operational sectors.**

Table 5

Multilateral resources available for environment activities (core and non-core budgets) in 2006 and 2012

(Millions of United States dollars)

	2006[a]	*2012[a]*
UNEP	**136.5[b]**	**237.8[b]**
Global MEAs	**146.5**	**365.7**
Nine global MEAs[c] administered by UNEP	62.3	134.0
Four global MEAs administered by the United Nations (UNFCCC, UNCCD, UNCLOS and the Fish Stocks Agreement)	55.0	140.4
Other global MEAs[d]	29.2	91.3
Multilateral Fund for the Implementation of the Montreal Protocol	**174.7[e]**	**124.5[f]**
Global Environment Facility	**586[g]**	**868[g]**
Other United Nations system organizations[h]	**789.9**	**2 414.1**
Total	**1 833.6**	**4 010.1**

(Footnotes on the following page)

(Footnotes to Table 5)

Source: Unless otherwise stated, based on the JIU compilation of core and non-core programme budgets of the United Nations system organizations contained in JIU/REP/2008/3, annex II.

[a] Annual averages in the 2006-2007 biennium and the 2012-2013 biennium, respectively.

[b] Excluding funds from the Multilateral Fund for the Implementation of the Montreal Protocol and GEF. See, for 2006, UNEP/GC.24/9, Table 1: Resource plan — approved 2006-2007 and proposed 2008-2009, and for 2012, UNEP/GC.27/10, Table 1: Resource projections by funding category.

[c] An average of 174,360 (2006) and 175,102 (2007), UNEP/OzL.Pro/ExCom/56/59, annex II.

[d] UNEP/OzL.Pro/ExCom/71/60, annex I.

[e] For 2006: based on donor commitments of US$ 4.34 billion for the period from 2002 to 2006; for 2012: based on donor commitments of US$ 4.34 billion for the period from 2010 to 2014.

* Vienna Convention for the Protection of the Ozone Layer, Montreal Protocol on Substances that Deplete the Ozone Layer, CBD and its protocols, CITES, CMS, Basel Convention, Stockholm Convention, Rotterdam Convention.

** World Heritage Convention/UNESCO, International Treaty on Plant Genetic Resources for Food and Agriculture/FAO, Ramsar Convention on Wetlands.

***UNDP, UNICEF, UNITAR, UNRWA, UNWTO, WHO, IMO, United Nations University, ESCAP, Economic and Social Commission for Western Asia and ECE, including ECE regional environmental conventions.

143. The previous review of environmental governance recommended the establishment of a joint system-wide planning framework based on the RBM approach endorsed by the General Assembly (resolution 60/257). As pointed out earlier, there is no single system-wide RBM framework embracing all CEB organizations. "The future we want" established consensus that there should be system-wide strategies on the environment. The Inspectors note that the General Assembly requested the United Nations system organizations to invest in developing capacities and competencies for RBM, and requested the Secretary-General to, in consultation with JIU and Member States, review RBM and system-wide results reporting across the United Nations system with respect to operational activities for development.[75]

144. Yet, in 2013 there was no common established methodology across the United Nations system to track and report on environmental costs, or on expenditures devoted to environmental activities. However, some relevant progress has been made with respect to developing an inventory on carbon emissions related to travel, and in promoting the practices of green procurement to "green" the United Nations buildings (such as the recent 'Leadership in Energy and Environmental Design' (LEED) label earned by the United Nations Population Fund (UNFPA) building in New York).

145. RBM rests on clearly defined accountability for results, and requires monitoring and self-assessment of progress towards results, and reporting on performance.[76] In the event that SDGs and GEGs were established, a solid RBM

[75] General Assembly resolution 67/226 of 21 December 2012, paras. 166, 169 and 172.

[76] UNDG Results-Based Management Terminology (June 2003), p. 3, adapted from the OECD/DAC Glossary of Key Terms in Evaluation and Results-Based Management, 2002. Available from www.undg.org/content/programming_reference_guide_(undaf)/un_country_programming_principles/results-based_management.

framework would need to be established. In order to ensure the accountability of a RBM framework, there should be regular and systematic measurement of resource requirements against established baselines to meet those objectives and strategies that are commonly defined and cascaded down in practice throughout system-wide coordination and clustering. **The Inspectors note with concern that the United Nations system-wide strategies in the environment called for in "The future we want" have yet to be developed and that no robust measurement of resources or indicators of the resources against required baselines to achieve such strategies are readily available to facilitate the establishment and follow-up of well-defined policies in a number of clusters.**

146. A major constraint on developing system-wide RBM consists in difficulties in developing a measurement framework to identify resource inputs against programme objectives across the organizations. This applies not only to RBM at the country level and the individual corporate level, but also at the global and system-wide levels.

Administrative Committee on Coordination programme classification

147. The Inspectors point out that up until the late 1990s, the United Nations system produced a reliable inter-agency report providing the accurate magnitude of environmental activities and of resources employed by programmes, according to the 20 agreed programme sectors included under the ACC programme classification of programmes and resources in the system. The environment sector (sector 200) covered four subsectors,[77] i.e.:

1. Policies, planning and legislation;[78]
2. Assessment and monitoring;
3. Enhancement and management;[79] and
4. Awareness and education.

148. But the report has been discontinued since 1995 for "undetermined reasons", according to the ACC senior officers,[80] notwithstanding the confirmation of the resumption of the report, relayed to JIU in 1999,[81] and the active and favourable

[77] Administrative Committee on Coordination (ACC), addendum to the annual overview report of the Administrative Committee on Coordination, Programme and Resources of the United Nations System (E/1991/42/Add.1), table 1, and report of ACC on programmes and resources of the United Nations system for the biennium 1992-1993 (E/1993/84), table 1, and for the biennium 1994-1995 (E/1995/64), table 4, sector 200.

[78] Among others, activities related to policies for changing consumption and production patterns would be reported under this subheading.

[79] Among others, activities relating to management of toxic chemicals, hazardous wastes, solid wastes and radioactive wastes, as well as to coastal zone management and rehabilitation, would be reported under this subheading.

[80] The ACC Consultative Committee on Programme and Operational Questions and Consultative Committee on Administrative Questions addressed the issue for the last time in 1998 and 1999, respectively (see ACC/1998/7 and ACC/1999/6, as well as the CEB Management Handbook, section 17-6 on inter-organization financial reporting, para. C.4).

[81] JIU/REP/99/1, para. 92.

appraisal received from the Committee for Programme and Coordination and the General Assembly.[82]

149. The Inspectors also point out that the periodic report of the Secretary-General on comprehensive statistical data on operational activities for development covers programme resources devoted to technical cooperation, but does not include data on normative activities, e.g. policy formulation and planning. Neither does it disaggregate programme support expenditures or administrative and other support costs. Upon inquiry, DESA informed the Inspectors that the total expenditures by all United Nations system organizations, except for the Bretton Woods institutions, on operational activities in the environment and environment-related sectors amounted to US$ 1.59 billion in 2010.[83] Furthermore, in 2011, it suspended reporting on sectoral distribution of expenditures among the 20 ACC programme classification sectors, including the environment, inherited by CEB.

150. According to DESA, this was partly due to the lack of institutional and system-wide support to build reliable series of comparable data over consecutive years. DESA was not given the necessary means and role to effectively collect the required data. Moreover, it is inherently difficult to accurately present the sectoral distribution of expenditures owing to the lack of adequate, up-to-date standards and methodologies within the United Nations system. The current situation consists in leaving the judgement of which category to place expenditures under to the provider of the data. Looking at trends over several years, it becomes even more problematic, since there is turnover within the group of data providers across the system.

151. Based on discussions with senior officers of the United Nations Department of Management, DESA, the CEB secretariat, UNEP and OECD, the Inspectors found that a number of initiatives had been advanced to develop frameworks designed to identify and quantify types of activities and resources devoted to assistance to developing countries activities in the environment through bilateral and multilateral channels.

152. A suggestion was made for setting up an inter-agency working group that could develop a harmonized sector-classification system to be used by funds, programmes and specialized agencies for reporting on expenditures relating to operational activities for development of the United Nations system. It could work to: (a) adopt the OECD/Development Assistance Committee (DAC) sector-classification scheme (Creditor Reporting System purpose codes) and (b) develop a sector-classification scheme designed uniquely for the United Nations development system with an ability to map those codes to the OECD/DAC classification.

Creditor Reporting System of the Organization for Economic Cooperation and Development

153. In 2012, the OECD Creditor Reporting System indicated that, out of total official development assistance of US$ 155.9 billion from the category of "All

[82] At its eighty-ninth session (ACC/1999/6 of February 1999, para. 31), the Consultative Committee on Administrative Questions recalled that resumption of the ACC report on programmes and resources of the United Nations system, after a hiatus of several years, was in response to a General Assembly request for such data to be included in a report by the Secretary-General, but made no headway.

[83] DESA, "UN-DESA document: sectoral expenditure (2010)" covering: Natural Resource; Energy; Agriculture, Forestry and Fisheries; and Environment.

donors" and US$ 151.5 billion from DAC countries, the flows of resources in general environmental protection assistance from the respective donors were US$ 4.5 billion and US$ 3.4 billion. Aid from DAC countries for activities in developing countries that were "marked" as targeting the environment as the "principal objective" or a "significant objective", or as not targeting the environment were, respectively, US$ 1.9 billion, US$ 14.3 billion and US$ 58.2 billion. Their official development assistance flows of resources "marked" as targeting the implementation of the Rio Conventions as the "principal objective" or a "significant objective", or as not targeting the implementation were US$ 13.1 billion, US$ 14.3 billion and US$ 58.2 billion, respectively (for more details, see annex V to the present document).

Use of environmental management accounting

154. Concerning the methodologies to reflect the environmental dimension in reporting on implementation at country level, as mentioned previously, in 2001 the United Nations advocated the introduction of EMA to include environmental costs and benefits in the accounting system to measure allocation of resources. However, the Inspectors found no evidence that those pioneering efforts have led to any structured methodology to identify, classify and quantify economically environment-related expenditures, or savings generated by implementing environment-friendly policies/measures.

155. If the United Nations system is to implement, both internally and externally, the mandate of Rio+20, as addressed earlier, it will be necessary to set up ad hoc expert groups or task forces under the EMG in order to collectively define methodologies, share knowledge and common databases, and develop the tools for accounting, monitoring and reporting on environment-related activities, costs and benefits. The use of EMA can be part of that. However, the tracking of material flows for accounting purposes in the system organizations is quite challenging, considering the type of analytical, legislative and normative work required for it.

Assessment

156. As part of the issues to be addressed system-wide, organizations need to develop a harmonized programme-sector classification system to be used for reporting on expenditures on normative and operational activities for environmental protection and environment-related development. Such a classification system should be compatible with the existing OECD/DAC system. United Nations system organizations, in cooperation with OECD/DAC, need to review and update the definition of the CEB sector programme classification system, and in particular the definitions of normative activities and operational activities relevant to the environment protection, as well as environment supportive activities as distinct from development aid.

157. Once the CEB programme classification is updated, the executive heads of the organizations should ensure that administrative, financial and budget officers, as well as programme officers, are effectively trained to learn how to internalize the environmental dimension in financial and budget plans. The Inspectors wish to convey the remarks of one of the interviewees that may reflect their concern for a change of mindset in the planning, definition of business cycles and accounting methods for environment management and governance: "One can't manage what one can't measure … and one can't measure what one didn't plan to measure".

158. The following recommendations would enhance coordination of activities among the United Nations system entities in the environmental field.

Recommendation 10

The Secretary-General, drawing upon inter-agency work in CEB and the EMG and taking into account the expertise developed by OECD/DAC, should update the definition of the CEB sector programme classification relevant to environment-related normative and operational activities, in a manner compatible with the use of environmental management accounting.

Recommendation 11

The Secretary-General, after consultation with the executive heads of member organizations of CEB in his capacity as its Chair, should submit to the UNEA of UNEP and the high-level political forum on sustainable development, for approval, proposals for a system-wide framework of measuring and monitoring resources required for the implementation of environment protection and sustainable development within the United Nations system organizations.

B. Resource management framework at country and regional levels

1. Country level

159. The outcome of Rio+20 reinforced the mandate of UNEP to strengthen its role at the regional level, collaborating with other relevant entities of the United Nations system, as per para. 88 (g): "Progressively consolidate headquarters functions in Nairobi, as well as strengthen its regional presence, in order to assist countries, upon request, in the implementation of their national environmental policies, collaborating closely with other relevant entities of the United Nations system".

160. At the twenty-seventh session of the Governing Council in February 2013, Member States, having discussed the issue of consolidation of headquarters functions of UNEP in Nairobi without substantive conclusions, requested the Executive Director to clarify the concept of such consolidation (Governing Council decision 27/2, operative para. 13). In the view of the Inspectors, "headquarters functions of UNEP" refers to the support and backstop functions provided for regional and/or national activities undertaken by UNEP offices or officials in the field, as well as the governing body's high-level ministerial oversight and synthesis of its decentralized capacities throughout the world for the smooth implementation of its decisions. They may extend to MEA secretariats participating in the work of UNCTs.

161. During the interviews held in Nairobi, the team was informed that as part of the internal changes and restructuring of divisions and allocation of resources, the regional dimension was included in the priorities. While the formal steps have been

taken, it is still unclear how to implement this in terms of resources, due to the budgetary constraints. There will be a real net increase of resources, but not to a large extent, as it will consist mainly of a reorganization of funding between the Environment Fund and the regular budget.

162. While the strengthened UNEP regional mandate can be met by UNEP capacity, not enough resources are available to UNEP at the country level. Moreover, the limited operational presence of MEAs in the field, except for the Montreal Protocol through its Multilateral Fund activities, risks severely circumscribing national compliance with MEAs. Thus, it seems more cost-effective to foster cooperation with other entities than to create a separate entity in the field. In that regard, the ongoing collaboration based on memorandums of understanding already in place between UNEP and UNDP, as well as between UNEP and the United Nations Human Settlements Programme (UN-Habitat), is a key feature for the United Nations system with respect to consolidating the overall architecture of environmental governance.

2. Memorandum of understanding between the United Nations Development Programme and the United Nations Environment Programme

163. In 2008, UNEP and UNDP renewed their memorandum of understanding, which has since been reviewed on an annual basis. The terms of the agreement contemplate all the necessary elements to ensure successful collaboration, paving the way for the effective implementation of sustainable development activities, taking advantage of the extensive network at the country and regional levels offered by UNDP and benefiting from the comparative advantage of UNEP to streamline the environmental dimension in development. The memorandum has the following purpose: "To provide a framework of cooperation and facilitate collaboration between the Parties, on a non-exclusive basis, to ensure host government access to UN expertise in areas of common interest based on national priorities and development plans and resulting in United Nations Development Assistance Framework (UNDAF) outcomes".[84]

164. Under the memorandum of understanding, the parties will cooperate in areas of common interest, including:

- Climate change
- The Poverty and Environment Initiative
- Environmental endeavours related to the implementation of the Johannesburg Plan of Implementation, the Bali Strategic Plan, MEAs and other intergovernmental agreements in order to assist countries to achieve the MDGs based on their own national priorities and the UNDAF

165. UNDP is responsible for providing administrative and reimbursable support services to UNEP, as and when required.

166. Unlike the previous memorandum of understanding of 2004, the current memorandum provides for no spheres of competence by geographical level of activities, and confirms mutual cooperation for the implementation of respective mandates, with a UNDP commitment to provide UNEP with administrative services

[84] Memorandum of understanding between UNDP and UNEP, point 1.1, December 2008. Renewed on an annual basis.

and reimbursable support service arrangements for its country-level activities, including the recruitment of national and international staff and the establishment of office space. UNEP may enjoy the necessary assistance by UNDP when it works cooperatively with UNDP to undertake "policy and normative work concerning the implementation of MEAs" as well as in areas where UNEP has received "project and programme mandates and/or approval of multilateral funds" (see points 3.1. and 4.1 of the memorandum of understanding). This would meet the concern of individual State parties accountable for complying with the MEAs at the country level.

3. Mainstreaming environmental sustainability in common country assessment/ United Nations Development Assistance Framework processes[85]

167. The Inspectors found that two sets of United Nations guidance notes had been issued by UNDG: one on mainstreaming environmental sustainability and another on integrating climate change considerations into the country analysis and UNDAF. They were developed by the UNDG Task Team on Environmental Sustainability and Climate Change (co-chaired by UNDP and UNEP).[86] Those notes have explicit references to cross-cutting issues, such as human rights, gender equality and environmental sustainability at the country level.[87]

168. The Inspectors welcome the existence of formal agreement between UNEP and UNDP to strengthen the delivery of services on environment and sustainable development through cooperation related to UNDAF at the country level. In the case of Kenya, significant progress had been made in that regard. **For this country, benefiting from the presence of headquarters of UNEP and UN-Habitat, it was easier for UNEP to ensure inter-agency cooperation to include the environmental dimension in the national development plan. The senior officials in the UNCT in Kenya informed the Inspectors that the United Nations system organizations, under the initiative of the Resident Coordinator and with support from the above-mentioned entities' headquarters, developed a United Nations Development Assistance Plan, which is in fact an UNDAF action plan established in accordance with a UNDG programming instrument, i.e. the UNDAF Action Plan Guidance Note of January 2010.**[88]

169. The Secretary-General in his reports on quadrennial comprehensive policy review has identified 36 United Nations system entities engaged with operational activities for development. In order to know how many system organizations are involved in normative and operational activities on the environment, the Inspectors issued questionnaires to the organizations concerned. The data collected through questionnaires revealed that most of the organizations of the system having

[85] These processes include the implementation of thematic and sectoral strategies and plans relevant to specific sectors agreed among parties and member States, such as the National Biodiversity Strategies and Action Plans, which 193 Governments agreed to implement as the main national-level tool for achieving the Strategic Plan for Biodiversity 2011-2020.

[86] UNEP/GC.26/INF/9/Add.1.

[87] "Mainstreaming environmental sustainability in country analysis and the UNDAF" (2009). Available from www.undg.org/docs/10662/ES_GuidanceNote_FINAL.pdf.

[88] A United Nations Development Assistance Plan, properly said, exists in the United Republic of Tanzania. It was piloted there by the UNCT in the context of the "Delivering as one" pilot phase. It is a combination of an UNDAF and an UNDAF action plan in a single document, which is not an established UNDG programming instrument that usually draws upon the UNDAF Action Plan Guidance Note.

environment-related activities are involved, in different ways and through different channels and cooperation set-ups, at the country level. Participating through CCA/UNDAF processes or ad hoc inter-agency arrangements, many with UNDP,[89] the following organizations recognized activities at the country level to greater or lesser extent: UNDP, UNEP, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the Office of the United Nations High Commissioner for Refugees, the Joint United Nations Programme on HIV/AIDS (UNAIDS), FAO, WFP, WMO, UNESCO and the United Nations Children's Fund (UNICEF).

170. **UNDG guidance and tools are developed in direct response to Member State mandates as outlined in triennial comprehensive policy review/quadrennial comprehensive policy review resolutions as well as Economic and Social Council resolutions. As internal documents in the secretariats, they have been approved by the UNDF Advisory Board. There has been no formal process of endorsement of the documents either in the UNDP Executive Board or the Economic and Social Council in the quadrennial comprehensive policy review context.**

171. UNDAFs have been developed since 2009 and 2010 when the guidance notes were approved by UNDG, disseminated to UNCTs followed by training of trainers by the United Nations System Staff College in July 2010 and the roll-out of three regional training courses targeting UNCT members in UNDAF roll-out countries in the summer of 2012. Discussions are under way for the College to institutionalize the training courses as biannual courses in the integrated application of the UNDG guidance notes on environmental sustainability and on climate change and of a third on disaster risk reduction.

172. According to the records of the Development Operations Coordination Office, 121 UNDAFs/integrated strategic frameworks currently exist. JIU analysed a compilation covering 139 countries listed on the UNDAF website, of which 122 have a UNDAF.[90] **Of the countries listed on the website, 17 had no UNDAF. The compilation includes 45 countries in Africa, 26 in Latin America and the Caribbean and 17 in Europe and the Commonwealth of Independent States, as well as 13 Arab States (based on data collected to December 2013).**

173. **These guidelines recognize the lack of due consideration to obligations emanating from MEAs and the fact that the environment dimension has been the most neglected aspect of MDGs when establishing national development strategies. Of the 122 countries with a UNDAF, 121 include references to environmental sustainability and 82 refer to international conventions and treaties. However, only 26 refer to the implementation of MEAs.**

174. The administration of UNDP informed the Inspectors that it had conducted a quick review of a sample of 15 UNDAFs and had noted that environmental sustainability issues, particularly climate change, disaster reduction and energy,

[89] Based on the UNDP Enhanced Results Based Management Platform, between 2008 and 2012 disbursements to UNDP in the area of environment and sustainable development increased by more than 50 per cent (from US$ 403.85 million in 2008 to US$ 611 million in 2012). Even more striking is the 433 per cent increase in the climate change portfolio; UNDP corporate outcome 4.3 on climate change increased in expenditure from US$ 12 million in 2008 to US$ 64 million in 2011.

[90] Figures based on compilation and analysis by the JIU of public information.

were included in the priorities and outcomes of those UNDAFs (see annex XV in the supplementary paper containing background information and data collected during the present review).

175. The demarcation of relative competences which prevented UNEP from establishing field capacity at the country level no longer exists in the memorandum of understanding with UNDP. **Outside of the Montreal Protocol regime, which keeps an effective presence in the field through its Multilateral Fund investment and operational programme, the chance for UNEP and MEAs to place country environmental officers is still slim.** In that respect, discussions with Rome-based food and agricultural organizations revealed that agriculture officers participating in the country environment thematic teams are competent and available for ensuring functions to coherently coordinate environmental policy, e.g. sustainable land and water management as well as forest and plants conservation in United Nations Resident Coordinator offices.

176. **It is also envisaged, as evidenced from the discussion in the Governing Council of UNEP in 2013, that strengthening the regional structure of UNEP will offer opportunities for more systematic UNEP engagement in the work of UNCTs, notably in the CCA/UNDAF cycle. On the other hand, UNDP informed the Inspectors that the UNDP country offices have considerable experience in managing some of the largest environmental portfolios of the United Nations in areas such as climate change and biodiversity, implementing projects under GEF and the Multilateral Fund for the Implementation of the Montreal Protocol and its regional projects.**

177. In a UNDG meeting, it was noted that UNDG should focus less on developing new guidance and instead make sure that existing guidance is effectively applied by country teams.[91] The next step in working together must be to take on the responsibility of ensuring that country teams understand the existing guidance and have the right capacity in place to implement it.[92]

178. Bearing the above in mind, the Inspectors assess that, in practice, the mainstreaming of environment into the overall development plans at the country level on the basis of the CCA and the elaboration of the United Nations Development Assistance Plan needs greater attention, taking into account that UNDAFs involve negotiations with host countries regarding their priorities.[93]

179. In order to strengthen coordination and cooperation at the country level to mainstream environmental sustainability in the operational activities, the Inspectors recommend the following.

[91] UNESCO highlighted the importance of the cover letter that will go out with the new UNDAF guidelines; key messages of the letter will include an encouragement of more engagement by UNCTs in joint programming.

[92] UNDG meeting, final report, 30 November 2009, para. 18. Available from www.undg.org/docs/10814/Final-meeting-report---UNDG-meeting-30-November.pdf.

[93] For definitions, see www.undg.org/docs/10662/ES_GuidanceNote_FINAL.pdf.

Recommendation 12

The executive heads of the United Nations system organizations involved in country activities in the UNDAF should:

(a) **Adopt outreach and training policy; support the establishment of capacity-building in the United Nations country team; and disseminate the UNDG guidance notes on mainstreaming environmental sustainability and the integration of the three dimensions of sustainable development into the UNDAF process; and**

(b) **Support the operationalization of the above-mentioned policy and the attendant expertise within the framework of the United Nations country team with the effective participation and contribution of specialists and experts of UNEP and MEAs, when feasible, as well as with the active use of sector experts of specialized agencies, funds and programmes, who have environmental knowledge and expertise working under the guidance of the Resident Coordinator.**

4. Cooperation and coordination at the regional level

180. At its first session as a universal body, the Governing Council of UNEP decided to strengthen the regional presence of UNEP in order to assist countries in the implementation of their national environmental programmes, policies and plans. In that regard, it requested the Executive Director to increase UNEP participation in United Nations country teams and stressed the importance of the regional ministerial environment forums for which UNEP serves as secretariat, and invited those forums to contribute, as appropriate, to the work of the governing body of UNEP.[94] **This requires that UNEP be linked up with the United Nations regional commissions, the regional and country offices of United Nations Resident Coordinators and UNDP Resident Representatives, the United Nations funds and programmes and the specialized agencies, as well as with MEAs, such as the Montreal Protocol, the Basel Convention, the Stockholm Convention and the Convention on Biological Diversity, that established regional centres/networks to promote compliance and implementation of their goals.**

181. Regional commissions have a strong role to play in the architecture of global environmental governance in the United Nations system, although they are not often used to the most of their capacity. Some of them have played historical roles in raising awareness and paving the way for global conventions to be adopted later on under the UNEP umbrella; for example, ECE played a pioneering role in defining regional conventions to protect air quality, among others. ECE was the first to address the issue of persistent organic pollutants at the regional level, which then evolved and led to the adoption of the Stockholm Convention under the aegis of UNEP. The figures provided by the Environment Division of ECE and the different MEAs hosted indicate a clear institutional commitment to mainstream environment in the region in a holistic manner. Moreover, the Inspectors appreciated the amount of work achieved by the staff of this Division, under the leadership vision of their

[94] Decision 27/2, paras. 14 and 15.

manager, who combines the scarce resources in the most efficient way to exploit synergies among the different secretariats of the Conventions.

182. ECE has developed strong expertise in the area of multilateral environmental cooperation. Under the ECE Convention on Long-range Transboundary Air Pollution, a broad scientific base has been created, which was also extensively used, among others, by the Stockholm Convention. The ECE Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters (the Aarhus Convention) has paved the way for nation States to implement one of the Rio Principles, i.e., principle 10 institutionalizing popular participation, access to information, and justice in environmental matters at the national level.[95] It remains a model to be emulated in other regions. Under continuing budgetary constraints, the Commission has explored ways to strengthen effectiveness by developing synergies, sharing knowledge and sharing ex ante work programmes of the various convention secretariats, so as to identify possible joint events and awareness-raising activities,[96] including through an informal process of meetings of the Chairs of the MEAs and the Chair of the Committee on Environmental Policy. The 2003 amendment to, and the 2009 entry into force of, the ECE Convention on the Protection and Use of Transboundary Watercourses and International Lakes (the Water Convention) has made it possible for any State Member of the United Nations to accede to this instrument. The Convention on Environmental Impact Assessment in a Transboundary Context (the Espoo Convention) will also be open for countries from outside the ECE region. The globalized scope of accession to the ECE instruments will increase the workload of the secretariat, which represents a further challenge to match with additional regular budget staff resources.

183. Not all regional commissions have similar experience in dealing with the impact of development activities on the ecosystems of the regions. However, the experience of ECE and the Economic Commission for Latin America and the Caribbean with strategic managerial approaches and common instruments to progress in the area of norm-setting can usefully be shared.

184. On the other hand, many regional commissions promote regional cooperation and partnerships on environmental protection as part of sustainable development often based on non-legally binding commitments or soft law. The commissions have adopted a series of annual cooperative plans of action in the commissions' conference or regional ministerial preparatory conferences for the United Nations Conference on Environment and Development. Their convening power of environment authorities of the regions has been considerable. The interaction between environmental protection and sustainable development is addressed in a specific way with the cross-cutting concern for sustainability of the regional economy, which is pervasive through many economic sectors, such as transport, trade, sanitary and health regulations, migration, labour mobility, development and sustainable use of natural resources and energy as well as air, water, sea, forest and land.

185. Since Rio+20, the regional commissions have developed common approaches to identify regional strategies aimed at strengthening sustainable development and

[95] DESA, "Review of implementation of Agenda 21 and the Rio Principles", January 2012, p. 43.

[96] As per the internal document provided by ECE/Environment Division entitled: "Strategy document 5 Conventions".

participating in the process towards post-2015 MDGs.[97] In the view of the Inspectors, the United Nations system should interact better with the regional commissions to draw on their convening power and knowledge of the needs of the regions. They are also key actors in making possible the involvement of other stakeholders relevant for the regional and country levels that are not part of the system (e.g. regional banks, regional integration entities, regional trade agreements). This is a critical element for strengthening global environmental governance, which should be inclusive of all relevant actors to define sustainable growth paths.

186. For example, the Rome-based organizations, such as FAO, WFP and IFAD, carry out a considerable number of environmental activities. They have a strong field presence. They apply environmental and social safeguards in their operations using unique modalities, namely, through non-legal binding frameworks based on voluntarily agreed principles and guidelines among public and professional stakeholders. FAO is not only an agricultural development organization, but also a regulatory body for the management of agricultural resources and nature. The Global Mechanism of UNCCD provides linkage among different donors and spearheads coordination of their funding commitments. Depending on the precise definition of their environmental activities and interaction with sustainable development, the resources of these agencies involved at the normative and operational levels in the environment sector could reach a considerable level.

187. This would add another dimension by which a new taxonomy and typology of IEG based on soft law and public networks and institutions could be explored.

188. Many of the specialized organizations and United Nations funds and programmes work closely with the regional commissions in the field and enhance their support for the commissions, in consultation with UNEP regional offices and within the UNCTs, to develop the environmental advisory capacity of the United Nations Resident Coordinator offices. This will lead to the enhancement of MEA-based and soft law-based formulation of environmental policy of the host countries.

189. At the country level, IFAD and WFP have capacity to participate in the CCA/UNDAF processes; FAO also has strong presence in the field. Their role in the development of environmental assessment capacity in the field is crucial. As mentioned above, **it is recommended that environmental experts in their offices in the field should enhance their support in consultation with UNEP regional offices for the UNCTs to develop the environmental advisory capacity of the United Nations Resident Coordinator offices (see Recommendation 12 (b) above).** This will lead to the enhancement of MEA-based and soft law-based formulation of the environmental policy of the host countries.

190. **The Inspectors are of the view that UNEP, in the implementation of Governing Council decision 27/2, should strengthen engagement with the UNCTs in collaboration with UNDP and other United Nations funds and programmes, as well as those specialized agencies having field presence, and develop modalities with those entities to serve as the secretariats for the regional ministerial environment forums and delineate regional environmental governance structures based on a common understanding of the institutional framework for sustainable development across the UNCTs.**

[97] See www.regionalcommissions.org/RCsandPost2015.pdf.

C. Funding and financing

191. Funding and financing of environmental activities is an area that requires strong improvement within the system. The Inspectors requested detailed reporting by all the participating organizations and multilateral conventions. The lack of established and agreed practices in measuring resources devoted to the environment has impeded adequate reporting. In many organizations, except for MEAs and UNEP, the environment, being one area of activity among others, has not been a focus of attention with any dedicated accounting framework to track and report on resources allocated and expenditures.

192. At present, there is no solid source of data and information by which the United Nations system reports collectively on resources allocated to one of the three dimensions of sustainable development. As shown in annex IV, many organizations state that they contribute to some of the 26 action areas identified in paragraph 88 of "The future we want", at different stages of the value chain leading to sustainable development. The system should have adequate data and information to increase accountability and transparency in the use of resources as a means to identify progress made towards sustainable development, as well as potential for savings by avoiding duplication, and to strengthen planning and results-based management in the area of environmental activities.

Global Environment Facility funding and the concept of incremental cost

193. The concept of incremental costs has evolved since the financial mechanism for the implementation of the Montreal Protocol was created on the basis of that concept in 1991.[98]

194. The 1992 United Nations Conference on Environment and Development adopted Agenda 21 and the Rio Declaration on Environment and Development, which mapped out precautionary control measures based on scientific assessments; common but differentiated responsibilities for the protection of the global environment; and the bearing of incremental costs[99] for control measures by the international community. Many of the Rio Principles had their origin in the 1989 Montreal Protocol.

195. The financial mechanisms of the Rio Conventions and others were also based on that concept of incremental costs. While it was an essential element to apply to GEF funding, no guidance was provided to MEAs or other interested stakeholders on how to develop proposals on that basis. During the interviews with GEF staff in Washington, the team was informed that the concept had evolved to one based on "incremental cost reasoning",[100] applied in the design and definition of projects' objectives. This is aimed at reflecting what the gains emanating from GEF commitment and financing would be as compared to the business-as-usual scenario

[98] See www.multilateralfund.org/Our%20Work/policy/Shared%20Documents/2.%20Policy71-Chapter1.pdf.

[99] The change in total cost arising from the implementation of an additional measure of environmental protection.

[100] The GEF Council in June 2007 approved the operational guidelines for the application of the incremental cost principle (document GEF/C.31/12) as a basis for a simplified demonstration of the "business-as-usual" scenario, incremental reasoning, fit with the focal area strategies and co-funding.

(with local and national contribution only) without the GEF contribution. It would reduce the difficulties derived from the use of absolute values in gain, compared to those in the baselines. It will evaluate relative gains for global environmental benefits emanating from GEF increment (i.e. its commitment to meet environmental challenge) compared to environmental benefits under the business-as-usual scenario.

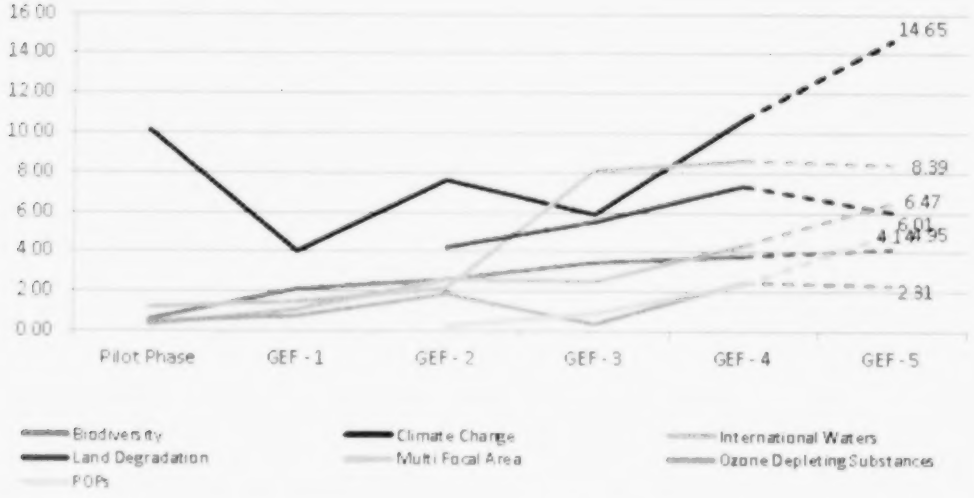
196. GEF will be playing a key role as an element of the financial mechanism of the Minamata Convention on Mercury, as set out in the text of the Convention. At the recent diplomatic conference on the Convention, representatives of GEF addressed that role, in particular the aspect of providing financial and technical support for developing countries and countries with economies in transition.[101]

197. The GEF secretariat has developed a system to support the decision-making process for allocation of resources. Three focal areas have been defined for the fifth replenishment process: biodiversity, climate change and land degradation (corresponding to the three Rio Conventions). GEF spent US$ 849.6 million in 2010 and US$ 827.7 million in 2011 and contributed to mobilizing considerable financial resources for capacity-building and investment together with co-funding in focal strategic areas.

198. The figure below indicates the trend over the various GEF replenishments of the ratio in co-financing, per dollar, among six focal areas:

Figure 2

Trends in the ratio of promised co-financing by focal area per dollar of Global Environment Facility grant



Source: *Performance of the GEF, OPS5 Technical Document 7* (March 2013), fig. 5, p. 13. Available from www.thegef.org/gef/sites/thegef.org/files/EO/TD7_Performance%20of%20the%20GEF.pdf.

199. Despite these efforts, GEF is still confronted with critical demand by the COPs of the MEAs for which it serves as a financial mechanism. GEF grants and other

[101] See www.thegef.org/gef/node/9968.

forms of concessional financing that are made available within the GEF are to be in conformity with the eligibility criteria decided by the conference of the parties of each Convention. Additionality, predictability and transparency of the financing to meet the needs of the MEAs have often been called for. A lack of clear understanding of the concept of co-financing and its application in the projects and programmes of the Global Environment Facility has also been pointed out.[102] Other concerns relate to the growing variety of types of financial needs to be met, ranging from incremental costs required to implement primary control measures to mitigate environmental consequences, such as emission control of substances, to the costs of adaptation to ecological consequences, capacity-building funding and normative policy and operational costs and related administrative transaction costs, among many others.

200. As mentioned in the previous JIU review on environmental governance, under the Montreal Protocol the concept of incremental cost funding has been cost-effective in mobilizing funds to phase out the production and consumption of some 96 ozone-depleting substances according to quantitative reduction targets with specific agreed time-bound schedules. All parties to the Protocol accepted to be bound by emission-reduction obligations, shared but differentiated. All controlled ozone-depleting substances are identified based on the scientific assessments of independent technical panels. The control measures are subject to intergovernmentally agreed guidelines and are funded through grants by the Multilateral Fund according to cost estimates using a detailed list of illustrated criteria to determine incremental costs. Since its inception in 1991, the Fund succeeded in phasing out 463,265 ODP (ozone depletion potential) tonnes by 98 per cent of the ozone-depleting substances[103] in a manner timely enough to avoid depletion of the ozone layer and allowed human beings to avoid collapse, with US$ 3.2 billion committed.[104]

201. Moreover, given that most ozone-depleting substances are also potent global warming gases, the reductions made by the parties under the Montreal Protocol continue to deliver substantial climate benefits. Specifically, the decrease of annual emissions under the Protocol is estimated to deliver about 10 gigatons of avoided carbon dioxide-equivalent emissions per year, which is about five times more than the annual emissions reduction target for the first commitment period (2008-2012) of the Kyoto Protocol.[105]

202. Guidelines and methodologies commonly established among the COPs and the financial mechanisms would lead to a simplification and clarification of the process, and provide better opportunities for MEA secretariats, particularly small ones, to facilitate access by their parties to this type of funding. The Inspectors are of the view that UNEP should take the lead to contribute to defining a common methodology to help parties to MEAs gain broader access to GEF funding.

203. The Inspectors also recall that Agenda 21 and the ensuing General Assembly resolution 47/191 established an arrangement in the Commission for Sustainable

[102] UNFCCC, Decision 6/CP.19.

[103] UNEP, "Achievements in Stratospheric Ozone Protection", p. 12 in http://ozone.unep.org/new_site/en/Information/Information_Kit/UNEP-MP_Achievements_in_Stratospheric_Oz.pdf

[104] Inventory of approved projects database (as at December 2013), Fund secretariat.

[105] UNEP, "Montreal Protocol on Substances that Deplete the Ozone Layer — 2012: a success in the making", p. 10. Available from http://ozone.unep.org/new_site/en/Information/Information_Kit/Success_in_the_making_2012.pdf.

Development (predecessor to the HLPF) to review the adequacy of funding and mechanisms for environmental protection and sustainable development agreed under Agenda 21.[106] This arrangement envisaged the review of adequacy of providing additional financial resources to developing countries, including the agreed incremental costs of MEAs, on the basis of the periodic report of the Secretary-General. JIU, in its previous report, recommended such a review.[107]

204. **The Inspectors reiterate recommendations 8 and 9 addressed, respectively, to the Secretary-General and the General Assembly in the previous report, calling for a review of the adequacy and effectiveness as well as the definition of funding environmental activities focusing on the concept of incremental costs.**

D. Administrative services provided to the multilateral environmental agreements

205. The JIU review on IEG in 2008 already highlighted the complexity of existing arrangements for administrative services provided to MEAs. It recommended:[108]

- Developing a system of delegation of authority among different entities, i.e. Secretary-General, UNON, UNOG, UNEP and MEAs;
- Drawing up a clear service level agreement on the services provided by UNON and UNOG to the respective client MEAs;
- Reviewing staff recruitment practices and addressing the staffing and geographical representation situation in MEAs; and
- Increasing transparency, based on actual expenditures incurred, in the estimate and use of programme support costs charged by the United Nations and UNEP on MEA programme costs and pooling the support costs funds into a common budget for administrative support services to all MEAs (see para. 226).

206. The analysis of the responses to the questionnaires and interviews revealed slow progress in these matters. In particular, the conclusion and/or renewal of memorandums of understanding among UNEP and some of its administered MEAs was delayed. Underrepresentation of staff from developing countries is still visible. The issue of **full** transparency on the use of programme support costs has not been resolved despite often repeated concerns by Member States, with a lack of detailed reporting on what the functions associated to the posts are. Therefore, **the Inspectors maintain all their previous recommendations still lacking acceptance and/or implementation.**

1. Role of the United Nations Environment Programme in administering multilateral environmental agreements

207. As described in the previous report, from the 1990s up to 2008, the functions of the Executive Director of UNEP were combined with those of the Director-General of UNON. At that time, the Office was headed by a Director-General, at the

[106] Agenda 21 (A/CONF.151/26/Rev.1 (Vol. I) and Corr.1), para. 1.4; General Assembly resolution 47/191, paras. 3 (e) and 15. See also the Plan of Implementation of the World Summit on Sustainable Development (A/CONF.199/20 and Corr.1), para. 152.

[107] JIU/REP/2008/3, recommendations 8 and 9.

[108] Ibid., recommendations 10, 11 and 12.

Under-Secretary-General level, who was the most senior Under-Secretary-General among the heads of the United Nations programmes headquartered at Nairobi, namely, UNEP and UN-Habitat. The Director-General and the officials in charge of each entity perform, in addition to the functions set out in ST/SGB/2009/3, the general functions applicable to their positions.[109]

208. During that period, there was one executive head for two leadership positions. Despite the apparent flexibility and speed at which top decisions were taken on administrative and budgetary issues arising from client MEAs away from Nairobi, confusion was so patent as to blur the responsibilities between the two positions. Owing to the overwhelming substantive workload on the Executive Director of UNEP, the merging of two functions in one person became no longer possible. Merging the function of the head of UNON with the head of UN-Habitat was not possible either. In recognition of that, the General Assembly established a separate post of Director-General at the Under-Secretary-General level for UNON in 2011.

209. That allowed for the setting of clear boundaries of responsibilities established among the executive heads of UNON, UNEP and UN-Habitat. This should serve as a basis for establishing synergetic relationships not only among the three executive heads, but also among the respective three entities at Nairobi. UNON offers support functions to UNEP and UN-Habitat, providing them with an institutional and administrative basis for their Nairobi headquarters functions.

210. However, the consolidation should also be extended to other relevant entities of the United Nations system, as called for in para. 88 (g) in "The future we want". Support functions of UNON, not only for UNEP and UN-Habitat but also for relevant MEAs, should be clearly defined at the service contract level. However, the memorandums of understanding and the administrative arrangements on programmatic and administrative support that were concluded between UNEP and UNEP-administered MEAs have not yet been amended.

211. How will UNON and UNEP ensure the adequate delivery of administrative and programmatic services for the MEAs? When the MEAs were adopted, the respective COPs designated the United Nations and/or UNEP to administer them or act as service provider, abiding by United Nations regulations and rules. While some MEAs are "administered" by UNEP, in practice, UNEP itself is administered by UNON. So, administrative services to MEAs administered by UNEP are, in fact, delivered either through UNON or, in some cases, UNOG.

212. As a follow-up to JIU recommendation 10 in JIU/REP/2008/3, the United Nations, UNEP and the COPs/MOPs of MEAs have been negotiating a series of new memorandums of understanding/administrative arrangements and service level agreements among them in order to define the respective responsibilities of United Nations/UNEP and UNON. This is in compliance with the recommendation they accepted.

213. Under the present circumstances, it is not convenient to amend all the relevant provisions of the existing arrangements on administrative support by UNEP for MEAs, i.e. replace UNEP by UNON. A *modus vivendi* would be that UNEP would continue to be a formal provider of administrative services to MEAs while UNON, as a sole service provider in Nairobi, renders administrative services to UNEP, and

[109] ST/SGB/2009/3 of 1 March 2009.

de facto provides administrative services to MEAs on behalf of UNEP. The Inspectors were informed that there were no attempts to invite MEAs to conclude memorandums of understanding on support services with UNON, to replace the current ones.

214. On the other hand, a series of ad hoc understandings on delegation of authority have been bilaterally agreed on between the Executive Director of UNEP on human resources management and the executive heads of some MEAs, such as the Executive Secretary of CBD. The Inspectors were advised that these new administrative arrangements are de facto leading to a situation where UNON would be the administrator of the UNEP, and UNEP in turn would indirectly administer the MEAs or the MEAs relinquish their delegated authorities. The situation risks leading to unclear lines of delegation of authority.

215. As expressed by the executive head of CITES (see para. 122 above), the environmental community could probably benefit from freeing UNEP from its administrative responsibilities so that it could focus on its key role driving the strategic vision on global environmental governance. UNEP does not need to be an administrative support centre for MEAs, in particular as the MEAs get better services if provided by UNEP. The research revealed that, while the situation had improved since 2008, a number of MEAs still considered that services rendered through United Nations or UNEP administrative arrangements involved cumbersome and lengthy procedures that were not always meeting the logistic needs of the MEAs. UNFCCC independently manages and presents its budgets and financial reports directly to the Conference of the Parties. Services provided by either United Nations Headquarters (e.g. administration of justice, ombudsman's services) and UNOG (e.g. issuance of laissez-passer, Integrated Management Information System (IMIS), payroll, treasury) are conducted under specific written agreements and billed separately on an annual basis to UNFCCC. Those services rendered per the administrative arrangements were reported satisfactory.

2. Reform of programme support costs

216. Support services for MEAs are funded through the programme support cost (PSC) arrangements whereby MEAs are charged a standard percentage of their budgets. UNEP and the United Nations levy 13 per cent,[110] which corresponds to the rate approved by the General Assembly[111] on the basis of observations of the Advisory Committee on Administrative and Budgetary Questions and its concurrence with the reimbursement formula embodied in decision 80/44 of 27 June 1980 of the UNDP Governing Council.[112] Based on that decision, the Secretary-General issued a series of internal guidelines and instructions concerning the establishment, utilization and management of trust funds, including PSC arrangements.[113]

[110] There have been exceptions to 13 per cent charge for PSC: the Multilateral Fund for the Implementation of the Montreal Protocol has been charged 13 per cent on staff costs, but not on the annual expenses of the secretariat.

[111] General Assembly resolution 35/217 of 17 December 1980, sect. V, para. 2.

[112] In its report (A/35/544, para. 15), the Advisory Committee on Administrative and Budgetary Questions made a number of observations in arriving at its conclusions.

[113] ST/AI/286.

217. The Inspectors recall that the previous review addressed (a) the duplication and lack of transparency in the use of resources between the working capital reserves and operating reserves of MEAs; (b) lack of transparency in the actual services provided by the PSC mechanism; and (c) the sizeable unspent balances accumulated in large MEAs and disparity in the availability of PSC funds among MEAs (see, for more details, JIU/REP/2008/3, para. 130).

218. UNEP informed the Inspectors that:

(a) Support cost resources retained by UNEP/UNON were devoted to:

(i) Direct administrative support activities pertaining to the MEAs; and

(ii) Indirect administrative support activities pertaining to the MEAs;

(b) UNEP pools all resources generated through programme support costs from UNEP trust funds and MEAs into a special account for its PSC fund (OTA). The MEAs are allocated 67 per cent of the programme support costs generated from their activities and UNEP retains 33 per cent. The percentage retained by UNEP is pooled with UNEP-generated programme support costs; this total amount is then utilized to provide administrative services from both UNEP and UNON to the MEAs and the UNEP trust funds. The data requested could not be easily disaggregated to indicate the exact use of the portion retained in UNEP/UNON.

219. Furthermore, the Inspectors were informed that the allocation of PSC between UNEP, UNON and the MEAs is complex and not transparent. The MEAs often discover considerable unspent balances of such PSC income held in Nairobi and, at their insistence, receive part of it back in their coffers. The exact proportion of allocation is not uniform. According to an analysis made by UNON, nearly half of the MEAs and other environmental entities administered by UNEP have received two thirds of the PSC income generated. The share between UNEP and UNON does not depend on the amount of services rendered to MEAs; UNEP pays a lump sum to UNON for all services provided, not distinguishing between services to MEAs or other divisions of UNEP.

220. The PSC resources returned to some MEA bodies, including the secretariat of the Multilateral Fund, were used to create administrative officer posts outside the core budgets. This means that a considerable portion of the 13 per cent PSC levied on the approved programme expenditures is recycled on a post factum basis subject to the unpredictable availability of balances found by the service provider entities UNOG and UNON. As for UNFCCC, the parties mandated that administrative posts be funded from the organization's PSC, a 13 per cent standard overhead charge on the programme expenditures of all UNFCCC trust funds. The cost estimates for the administrative services programme, including the secretariat-wide operating costs (cost of recruitment, separation of staff from the organization and after-service health insurance), as well as associated posts funded by PSC and the core budget are presented as part of the UNFCCC biennium budget. The resource requirements for the administrative services programme grew by US$ 5.9 million from the biennium 2010-2011 to the biennium 2014-2015.

221. Central services in UNFCCC, such as audit, payroll, investment, treasury and services related to the administration of justice, are provided by the United Nations on a reimbursable basis. UNFCCC pays the United Nations US$ 600,000 per annum. The secretariat of UNFCCC reported to the Inspectors that with over

15 years of experience in managing its PSC accounts, there was no issue with regard to predictability of the funds.

222. Based on their detailed analysis of budget performance reports and final accounts of the United Nations- and UNEP-administered MEAs,[114] the Inspectors found that those bodies accumulated sizeable unspent balances in the PSC accounts. In each organization, all PSC resources were pooled in such accounts, although individual accounting and reporting are often maintained in financial statements. In the case of the United Nations-administered MEAs, in 2013, UNCCD and UNFCCC left unspent balances equivalent to respectively 22.3 per cent and 56.6 per cent of the total PSC income. The UNFCC balance stood at US$ 16.6 million as at June 2013. The MEAs administered by UNEP also recorded a 16.1 per cent surplus in 2012, while small MEAs, such as the Rotterdam Convention, had to exceed the budgeted level of PSC.

223. The main reasons for the high level of unspent balances relate to the exigencies to maintain operating reserves in addition to working capital reserves in compliance with the United Nations Regulations and Rules.[115]

224. In the view of UNON, PSCs should be allocated on the basis of services rendered. Equitable allocation of PSCs needs to be ensured irrespective of their amounts. The Inspectors consider that this would make sense, and implies further savings, effectiveness and rationality in restructuring the administrative architecture. The Inspectors are also of the view that as long as the PSC resources are managed individually according to the existing structure and rules, there will be no room for avoiding surplus and inequitable allocation of PSC resources.

225. The option of a global administrative centre for MEAs, which is a possibility that the European Union has raised at some COPs, could represent an option for reducing costs, harmonizing procedures and reducing administrative complexity. It could help in aligning cycles and procedures for financial reporting and administration; in the current context, MEAs do not have compatible administrative arrangements and procedures. There is room for improvement in coordinating globally the provision of services to them. Improvements could be explored at least for ensuring coherence of common services, to the extent possible and practical, among those based in the same physical locations (e.g. Bonn).

226. **The Inspectors are of the opinion that the series of recommendations summarized in paragraph 190 should be implemented taking into account the above findings and observations.**

[114] See annex III.

[115] ST/AI/284, annex, sect. III.A, para. 1, obliges the managers of the United Nations trust funds to maintain an operating reserve equivalent to 15 per cent of the estimated annual planned expenditures to cover shortfalls and meet the final expenditures, including any liquidating liabilities; and ST/AI/286, annex, sect. II.E obliges them to maintain an operating reserve equal to 20 per cent of the estimated annual programme support income to cover unforeseen expenditures and liquidate legal obligations in the cases of abrupt termination of activities financed from extrabudgetary resources.

E. Oversight

227. System-wide oversight is indispensable for environmental governance within the system. For example, in the area of evaluation, CEB member organizations share a consensus that evaluation is one of the major drivers for system-wide coherence and a critical element to promote transparency and accountability in system activities.[116] The General Assembly, by its resolution 63/311 of 14 September 2009, attempted to establish an independent system-wide evaluation mechanism based on the recommendation of the High-level Panel on United Nations System-wide Coherence in the areas of development, humanitarian assistance, and the environment.[117] However, the establishment of such a mechanism relevant to environmental and sustainable development is far from being reality.

228. Despite the efforts it has made since then, the General Assembly has not established an independent system-wide mechanism responsible for providing evaluation on both normative and operational activities. The interim coordination mechanism for independent system-wide evaluation that the Secretary-General established in 2013 pursuant to General Assembly resolution 67/226 concerns only operational activities for development of the United Nations system.

229. In the domain of investigation, there is no unified inter-agency investigation body.[118] Virtually no system-wide financial audit has been made on cross-cutting activities. To the knowledge of the Inspectors, a joint report produced by the panel of external auditors on the United Nations assistance in the aftermath of the Indian Ocean tsunami, based on the observations of individual audits conducted, is the first and only major joint engagement of external auditors.[119]

230. JIU has carried out several environmental reviews encompassing multiple organizations in the field of the fight against desertification by the UNCCD and its Global Mechanism as well as a management review of the functioning of IEG and environmental profile of the United Nations system organizations. It will undertake a comprehensive review of financing for climate change in 2014. **In the light of the situation, and in accordance with article 5, paragraph 4, of its statute, the Unit will continue to undertake independent system-wide inspections, evaluations and investigations of both normative and operational activities of the United Nations system in the environment and sustainable development field as appropriate.**

231. In the field of the environment, normative oversight is *sine qua non* for ensuring environmental governance. In this respect, any oversight should be exercised on the basis of a clearly defined strategic framework and agreed objectives within the system. But, as pointed out earlier, norms and standards for environmental and social safeguards are still in formation.[120] The United Nations

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[116] CEB secretariat, Issues Note, Considerations for the Establishment of an Independent System-wide Evaluation Mechanism, 3 May 2011.

[117] See A/61/583.

[118] See JIU, "The investigations function in the United Nations system" (JIU/REP/2011/7).

[119] Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency, "Observations and recommendations on the intervention of the United Nations, its funds, programmes and specialized agencies in the aftermath of the Indian Ocean tsunami of 26 December 2004" (2006).

[120] See chapter II, section D.2, above.

Evaluation Group has not developed norms and standards applicable to this area as it has for other areas, i.e., in its guidance document "Integrating human rights and gender equality in evaluation — towards UNEG guidance".[121]

232. It should also be borne in mind that, for any meaningful system-wide oversight to take place, there must be agreed strategic planning instruments which specify common goals and objectives of organizations' activities. Successive historical programmes of action, such as Agenda 21, the Johannesburg Plan of Implementation and "The future we want", lacked specificity as to the resource management framework to implement the programme elements. Although successive intergovernmental follow-up mechanisms were established to review and evaluate the implementation of those programmes, they were not provided with evidence-based evaluation input for decision-making. In this respect, the Inspectors note the agreement reached at the Rio+20 Conference for UNEP to establish system-wide strategies in the environmental field, and look forward to the implementation of that mandate applying to normative and operational activities.

Role of the United Nations Environment Programme

233. As to the role of UNEP, the Inspectors note with interest recent developments in that organization. On 9 September 2013, the Executive Director of UNEP concluded an memorandum of understanding with the chair of the Working Group on Environmental Auditing of the International Organization of Supreme Audit Institutions (INTOSAI). It covers the following areas for cooperation between UNEP and the INTOSAI Working Group:

- Advancing the public sector environmental auditing practice, nationally or globally, for the benefit of improved environmental governance and the rule of environmental law;
- Promoting the auditing of and the use of MEAs in the audits on environmental topics undertaken by supreme audit institutions; and
- Increasing the capacity of auditors to scrutinize the legality, transparency, accountability and effective use of public finances in the environmental field in their respective jurisdictions and under their legal mandates.

234. The secretariat of UNEP informed the Inspectors that it published in 2010 a primer for auditors on auditing the implementation of MEAs,[122] which was developed by the Division of Environmental Law and Conventions of UNEP in cooperation with the INTOSAI Working Group on Environmental Auditing.

235. The Inspectors were also informed that this action was motivated by one of the JIU recommendations calling on the governing body of UNEP to strengthen its ability to promote the effectiveness of MEAs through its review of the implementation of the multilateral legally binding norms. Moreover, the Inspectors noted that the Governing Council, in its decision 27/9 of February 2013 entitled "Advancing justice, governance and law for environmental sustainability", requested the Executive Director to lead the United Nations system and support national Governments in the development and implementation of environmental rule of law with attention at all levels to mutually supporting governance features, including information disclosure, public participation, implementable and

[121] Available from www.unevaluation.org/HRGE_Guidance.

[122] Available from www.unep.org/delc/Portals/119/audingmeas.pdf.

enforceable laws, and implementation and accountability mechanisms as well as environmental auditing and dispute resolution, etc.

236. **The administration of UNDP informed the Inspectors that the process of environment auditing at the country level could benefit from collaboration with other United Nations system agencies to share their experience to ensure policy coherence, efficiency and the reduction of duplication, for example, that of managing UNDP portfolios in countries focusing on governance, capacity-building, and accountability mechanisms at the country level.**

237. While it is too early to evaluate the impact of such an agreement with the INTOSAI, it can be considered as a step towards increasing oversight in the environmental area which can help in identifying strengths and weaknesses of the current environmental governance framework. However, the UNEP mandate and capacity for evaluation is too limited to cover the system-wide ground.

238. Firstly, not all MEAs are directly related to UNEP. Some are administered by the United Nations Secretariat, others by the specialized agencies; the Ramsar Convention is a non-United Nations entity. A simple memorandum of understanding concluded by UNEP is not applicable to those entities which are not subject to UNEP authority.

239. Secondly, the evaluation office of UNEP, while reporting directly to the Executive Director, does not enjoy management and budgetary autonomy. It is authorized to evaluate all UNEP projects and programmes, including those funded by the UNEP Environment Fund and its other extrabudgetary resources, but its authority is not explicitly extended to UNEP-administered MEA secretariats.

240. Thirdly, the resources of the office are limited. In the 2014-2015 biennium, the total number of the staff of the office is eight: only three posts under the United Nations regular budget (one D-1, one P-5 and one at the local level) and five extrabudgetary posts (one P-4, one P-3, one P-2 and two at the local level). The D-1 post was recently added for the current biennium budget. The office has a heavy workload and, due to the limited level of resources, relies on rely on short-term consultants to match current evaluation demand (which is currently more than 60 evaluations per annum at project/programme/subprogramme levels).

241. The evaluation office works with the quality assurance section to provide guidance to staff on standards for achieving high-quality project supervision for programme implementation. It applies the United Nations Evaluation Group norms and standards, which require that all United Nations agencies develop an evaluation policy that adapts the generic norms and standards to agency circumstances. Currently, the mandate of the evaluation office with respect to the evaluation of UNEP-administered MEA secretariats is not determined with clarity or sustained by formal decisions. Moreover, the issue of financing for any systematic evaluation of MEAs administered by UNEP remains to be sorted out.

242. If the office were to evaluate UNEP-administered MEAs, there would be inherent obstacles to instituting the evaluation processes, such as prior authorization and approval of the terms of reference and questionnaires which would delay the implementation of the evaluation. However, the Inspectors were informed that the office, together with the FAO secretariat, recently delivered a review of the arrangements adopted pursuant to the "Synergies Decisions" of the COPs on cooperation and coordination among the Basel, Rotterdam and Stockholm

Conventions.[123] This was made at the request of the respective COPs, which tasked the Executive Director of UNEP and the Director-General of FAO to conduct a review through their respective evaluation offices. This success allows UNEP to draw lessons on how it can establish a system-wide framework to evaluate synergies in the environmental field within the United Nations system in partnership with relevant evaluation offices.

243. The United Nations Evaluation Group norms and standards for evaluation primarily relate to attributes of evaluation functions and processes, not to subject matter. UNEP has yet to establish a comprehensive set of norms, standards and codes against which normative activities in the field of environment are evaluated. Relevant work is still under way in the EMG on environmental and social sustainability. These norms and codes are contained in conventions, declarations, regulatory frameworks, agreements, guidelines, codes of practice and other standard-setting instruments, at the global, regional and national levels. They are either hard law or soft law based on established practices. While those of United Nations Evaluation Group relate to evaluation functions and processes, they have no specific guide for the conduct of normative evaluations to be undertaken by UNEP. International environmental governance has not been based on overall evaluation processes. Neither the Office of Internal Oversight Services nor the UNEP office of evaluation has provided such evaluation. Urgent establishment of methodology and mechanisms for the evaluation of environmental activities for the United Nations system is required.

Contribution of the Environment Management Group to oversight

244. In order to fully implement the intent and purpose of the memorandum of understanding with the INTOSAI Working Group on Environmental Auditing, UNEP needs to bring the matter into system-wide coordination viz. in the EMG, where the application of the memorandum should be operationalized together with the elaboration of norms, standards and guidance for environmental and social sustainability discussed above.

245. As noted in paragraph 103 above, the EMG recently has been elaborating a framework for enhancing the environmental and social sustainability of the activities of the United Nations system entities. JIU noted with appreciation the progress being made in the system-wide coordination towards the identification and application of common principles and minimum requirements, including traditional safeguards, i.e. norms and standards for the environmental and social sustainability of the management and operational activities across the system organizations. The objective of such safeguards is to prevent and mitigate undue harm to the environment and people at the earliest possible planning stage. As long as relevant established applicable norms and standards in environmental and social sustainability are available, **JIU will continue to play its role to help United Nations system organizations to ensure system-wide accountability through its inspections, evaluations and investigations to review progress and performance achieved in the planning, management, coordination and implementation of their activities.**

[123] www.unep.org/eou/Portals/52/Reports/Synergies%20Decisions%20Review%20Final_Report (Feb2013).pdf.

246. The implementation of the following recommendation would enhance transparency and accountability on the basis of clear norms and standards for system-wide oversight.

Recommendation 13

The Executive Director of UNEP, as the Chair of the EMG, should ensure that the EMG develop evaluation policy and standards and guidelines specific to the environmental field to promote environmental and social sustainability that would provide the United Nations Environment Assembly with robust and relevant internal and external system-wide evaluations of environmental activities of the organizations with a view to assisting the high-level political forum on sustainable development in strengthening the institutional framework for sustainable development. Such policy and standards and guidelines should take into account progress made in the formulation of the United Nations system-wide strategies on the environment called for in para. 88 (c) in "The future we want" (General Assembly resolution 66/288, annex).

Annex I

List of the principal multilateral environmental agreements

No.	Subject	Secretariat	Parties as of 31 October 2013	Date adopted
	Atmosphere			
1	Vienna Convention for the Protection of the Ozone Layer	UNEP	197	**1985**
2	Montreal Protocol on Substances that Deplete the Ozone Layer	UNEP	197	**1987**
3	United Nations Framework Convention on Climate Change (UNFCCC)	UN	195	**1992**
4	Kyoto Protocol to UNFCCC	UN	192	**1997**
	Biodiversity-related			
5	Convention on Wetlands of International Importance especially as Waterfowl Habitat (Ramsar Convention)	IUCN	168	**1971**
6	Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	UNEP	178	**1973**
7	Convention on the Conservation of Migratory Species of Wild Animals (CMS)	UNEP	119	**1979**
8	Convention on Biological Diversity (CBD)	UNEP	193	**1992**
9	Cartagena Protocol on Biosafety to CBD	UNEP	166	**2000**
10	Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from Their Utilization to the Convention on Biological Diversity (not yet in force)	UNEP		**2010**
11	Convention on Protection of the World Cultural and Natural Heritage	UNESCO	190	**1972**
12	International Treaty on Plant Genetic Resources for Food and Agriculture (ITPGRFA)	FAO	128	**3/11/2001**
13	International Convention for the Control and Management of Ships' Ballast Water and Sediments	IMO	38	**2004**
	Chemicals and Hazardous Wastes			
14	Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal	UNEP	180	**1989**
15	Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and their Destruction, adopted at Paris	Organization for the Prohibition of Chemical Weapons	189	**1993**

No.	Subject	Secretariat	Parties as of 31 October 2013	Date adopted
16	Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade	UNEP	153	**1998**
17	Stockholm Convention on Persistent Organic Pollutants	UNEP	179	**2001**
18	Minamata Convention on Mercury (*)	UNEP	0	**2013**
	Land			
19	United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa	UN	195	**1994**
	Nuclear			
20	Treaty Banning Nuclear Weapon Tests in the Atmosphere, in Outer Space and Under Water	CTBTO**	155	**1963**
21	Treaty on the Prohibition of the Emplacement of Nuclear Weapons and Other Weapons of Mass Destruction on the Sea-Bed and the Ocean Floor and in the Subsoil Thereof	CTBTO	94	**1971**
22	Convention on Early Notification of a Nuclear Accident	IAEA	116	**1986**
23	Convention on Assistance in the Case of a Nuclear Accident or Radiological Emergency	IAEA	110	**1986**
24	Convention on Nuclear Safety	IAEA	76	**1994**
	Marine environment			
25	International Convention Relating to Intervention on the High Seas in Cases of Oil Pollution Casualties (INTERVENTION)	IMO	87	**1969**
	Protocol Relating to Intervention on the High Seas in Cases of Marine Pollution by Substances other than Oil	IMO	54	**1973**
26	Protocol (replaces the 1971 Convention) Convention on International fund for compensation for oil pollution damage (FUND)	IMO	130	**1992**
	Amendment to protocol (limits of compensation)			**2000**
27	Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter (London Convention)	IMO	87	**1972**

No.	Subject	Secretariat	Parties as of 31 October 2013	Date adopted
	Amendments to annexes (incineration at sea)		20	**1978**
	Amendments to annexes (list of substances)			**1980**
28	1996 Protocol to the Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter, 1972	IMO	44	**1996**
29	International Convention for the Prevention of Pollution from Ships, 1973 as modified by the Protocols of 1978 and 1997 (MARPOL)	IMO	152	**1973/78/97**
	Annex I, as amended			**1978**
	Annex II as amended,			**1978**
	Annex III, as amended		110	**1978**
	Annex IV, as amended		95	**1978**
	Annex V, as amended		115	**1978**
	[Annex VI, as amended]		[12]	**1997**
30	International Convention on Oil Pollution Preparedness, Response and Cooperation (OPRC)	IMO	105	**1990**
31	Protocol on Preparedness, Response and Cooperation to Pollution Incidents by Hazardous and Noxious Substances (OPRC-HNS)	IMO	33	**2000**
32	International Convention on the Control of Harmful Anti-fouling Systems on Ships	IMO	66	**2001**
33	International Convention for the Control and Management of Ships' Ballast Water and Sediments	IMO	38	**2004**
	Law of the Sea			
34	United Nations Convention on the Law of the Sea (UNCLOS)	UN	165	**1982**
35	Agreement relating to the Implementation of Part XI of the United Nations Convention on the Law of the Sea (Part XI Agreement)	UN and International Seabed Authority	145	**1994**
36	Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks (1995 Fish Stocks Agreement)	UN	81	**1995**
	Economic Commission for Europe Conventions	Open to all United Nations Member States		
37	Convention on the Transboundary Effects of Industrial Accidents (ECE-TEIA)	UN/ECE	41	1992

No.	Subject	Secretariat	Parties as of 31 October 2013	Date adopted
38	Convention on the Protection and Use of Transboundary Watercourses and International Lakes (ECE-Water)	UN/ECE	39	1992
39	Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters (ECE-Aarhus)	UN/ECE	46	1998
40	Convention on Long-range Transboundary Air Pollution (ECE- LRTAP)	UN/ECE	51	1979
41	Convention on Environmental Impact Assessment in a Transboundary Context (ECE-EIA)	UN/ECE	45	1991
	ILO conventions Convention number, title and date of adoption by the International Labour Conference:		No. of ratifications no. as of 28 February 2014	Date of entry into force
42	62 — Safety Provisions (Building) Convention, 1937		30	1942
43	115 — Radiation Protection Convention, 1960		50	1962
44	136 — Benzene Convention, 1971		38	1973
45	139 — Occupational Cancer Convention, 1974		39	1976
46	148 — Working Environment (Air Pollution, Noise and Vibration) Convention, 1977		45	1979
47	155 — Occupational Safety and Health Convention, 1981 Protocol of 2002 to the Occupational Safety and Health Convention, 1981		62 9	1983 2005
48	161 — Occupational Health Services Convention, 1985		31	1988
49	162 — Asbestos Convention, 1986		35	1989
50	167 — Safety and Health in Construction Convention, 1988		24	1991
51	170 — Chemicals Convention, 1990		18	1993
52	174 — Prevention of Major Industrial Accidents Convention, 1993		18	1997
53	176 — Safety and Health in Mines Convention, 1995		28	1998
54	184 — Safety and Health in Agriculture Convention, 2001		15	2003
55	MLC — Maritime Labour Convention, 2006		56	2013

No.	Subject	Secretariat	Parties as of 31 October 2013	Date adopted
56	187 — Promotional Framework for Occupational Safety and Health Convention, 2006		29	2009
57	188 — Work in Fishing Convention, 2007		4	Not in force
	Miscellaneous			
58	Geneva Convention on Road Traffic	UN	95	1949
59	Annex 16 to the Convention on International Civil Aviation			
60	Convention on International Liability for Damage Caused by Space Objects	UNOOSA ***	89	1971

Sources:

1-4, 8-10, 12-18, 34-36, 58: http://treaties.un.org.

5: www.ramsar.org/cda/en/ramsar-about-parties-parties/main/ramsar/1-36-123%5E23808_4000_0__.

6: www.cites.org/eng/disc/parties/index.php.

7: www.cms.int/en/parties-range-states11; www.unesco.org/eri/la/convention.asp?KO=13055&language=E&order=alpha.

19: www.unccd.int/en/about-the-convention/the-convention/Status-of-ratification/Pages/default.aspx.

20: www.nti.org/treaties-and-regimes/treaty-banning-nuclear-test-atmosphere-outer-space-and-under-water-partial-test-ban-treaty-ptbt/.

21: http://disarmament.un.org/treaties/t/sea_bed.

22-24: www.iaea.org/Publications/Documents.

25-33: IMO: Status of multilateral Conventions and instruments in respect of which the International Maritime Organization or its Secretary-General performs depositary or other functions.

37-41: www.unece.org/environmental-policy/treaties.html.

42-57: www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:1:0.

59: www.icao.int/secretariat/PostalHistory/annex_16_environmental_protection.htm.

60: www.oosa.unvienna.org/oosa/en/SpaceLaw/treatystatus/index.html.

* On 19 January 2013, 137 Governments attended the fifth session of the Intergovernmental Negotiating Committee to prepare a global legally binding instrument on mercury, agreeing to the draft text for the Minamata Convention on Mercury. The Convention was opened for signature on 10 October 2013, and as at 31 October 2013, had 92 signatories.

** Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization.

*** United Nations Office for Outer Space Affairs.

Annex II

United Nations system and multilateral environmental agreement financial resources for environmental activities for 2006-2013 (in United States dollars)

	2006-2007 total approved regular budget and core resources (*)	2006-2007 total supplementary (non-core) budget (**)	2008-2009 total approved regular budget and core resources	2008-2009 total supplementary (non-core) budget	2010-2011 total approved regular budget and core resources	2010-2011 total supplementary (non-core) budget	2012-2013 total approved regular budget and core resources	2012-2013 total supplementary (non-core) budget
PART I: Participating organizations								
UNEP	12 000 000	272 800 000	12 000 000	292 900 000	12 777 000	433 725 000	12 777 000	461 243 000
IAEA	35 693 700	14 609 450	38 906 086	14 613 130	38 524 467	10 515 190	40 361 030	14 101 030
UNESCO	55 994 500	188 357 100	56 774 300	175 087 500	59 074 000	185 122 100	58 744 500	204 154 900
WHO	36 799 000	53 613 000	32 736 000	97 720 000	30 200 000	84 200 000	32 507 000	54 318 000
ICAO	3 280 000	--	3 247 912	--	4 373 907	--	5 649 387	--
FAO	283 963 261	668 235 000	351 040 000	653 350 000	409 185 778	1 194 008 000	402 245 292	1 310 946 000
UNHCR[247]	--	--	--	--	23 957 228	--	46 763 638	--
WMO	154 459 295	47 501 080	152 197 339	64 519 608	145 196 046	56 872 042	148 211 987	95 971 570
UNDP	--	--	90 021 804	823 256 540	526 865 737	3 339 379 643	238 214 557	1 630 607 733***
UNIDO	13 034 010	1 675 700	12 683 580	52 526 512	13 254 900	89 125 202	13 889 000	54 187 521
UNAIDS	--	--	6 100	--	5 500	--	--	--
UNODC	--	--	--	--	--	--	--	600 000
IMO	2 750 000	10 340 000	data not available at this time	data not available at this time	2 510 000	11 770 000	2 000 000	5 200 000
ITC		860 272		100 0437		1 131 154		2 404 418

[247] The data should be interpreted cautiously. Domestic energy objective was created as a stand-alone in the budget system in 2012. Before 2012, activities related to energy were budgeted under various sectors and difficult to track.

	2096-2007 total approved regular budget and core resources (*)	2006-2007 total supplementary (non-core) budget (**)	2008-2009 total approved regular budget and core resources	2008-2009 total supplementary (non-core) budget	2010-2011 total approved regular budget and core resources	2010-2011 total supplementary (non-core) budget	2012-2013 total approved regular budget and core resources	2012-2013 total supplementary (non-core) budget
UPU					44 000			1 060 000
ECE Conventions◊								
ECE-TEIA	510 000	685 629	660 000	750 360	770 000	809 709	820 000	334 176***
ECE-Water	810 000	1 050 227	930 000	2 056 930	1 160 000	4 624 750	1 230 000	3 292 350***
ECE-Aarhus	810 000	1 618 039	1 100 000	1 979 533	1 130 000	2 001 930	1 200 000	1 085 058 ***
ECE-LRTAP	1 680 000	1 827 972	1 940 000	1 454 165	1 870 000	1 790 931	1 980 000	3 254 937
ECE-EIA	510 000	468 600	660 000	501 121	700 000	785 791	750 000	346 745***
PART II: Multilateral environmental agreements								
Basel Convention	8 380 137	16 523 866	8 452 151	8 062 800	9 584 990	5 915 000	9 344 500	10 488 886
Rotterdam Convention	7 231 654	2 157 499	7 359 539	3 448 760	7 902 588	4 383 270	7 543 963	4 041 445
Stockholm Convention	9 579 400	1 974 393	10 833 022	4 303 040	11 677 850	7 164 200	11 846 337	9 037 740
Convention on Biological Diversity	21 930 900	3 109 857	22 782 500	14 459 750	24 124 400	21 057 305	25 983 800	31 357 505
UNFCCC	40 286 693	20 990 112	41 172 068	15 186 803	44 200 099	24 154 170	48 511 181	33 020 024
UNCCD	16 705 000	34 657 311	18 876 000	32 099 972	23 630 400	32 648 400	24 209 532	40 876 912
Cartagena Protocol on Biosafety◊	44 493 700	3 214 900	4 719 900	2 618 950	5 478 700	3 045 193	6 024 700	2 858 618
Ramsar	8 860 897	--	9 501 444	--	10 248 749	--	10 889 296	3 629 765
Vienna Convention	1 274 009	-	1 635 173	-	1 698 198	-	1 290 872	-

	2006-2007 total approved regular budget and core resources (*)	2006-2007 total supplementary (non-core) budget (**)	2008-2009 total approved regular budget and core resources	2008-2009 total supplementary (non-core) budget	2010-2011 total approved regular budget and core resources	2010-2011 total supplementary (non-core) budget	2012-2013 total approved regular budget and core resources	2012-2013 total supplementary (non-core) budget
The Montreal Protocol Secretariat	8 074 242	1 094 129	8 049 516	1 255 669	8 370 169	758 552	8 734 314	961 531
Multilateral Fund for the Implementation of the Montreal Protocol	272 323 392	--	229 317 415	--	328 062 299	--	269 593 810	
World Heritage Convention	18 458 096	12 013 404	22 874 063	15 422 831	24 629 783	23 490 924	17 005 992	16 897 371[d]
Convention on Migratory Species	5 312 253	2 441 142	6 104 004	3 151 159	6 508 295	5 369 964	6 131 670	3 171 617***
UN Convention on the Law of the Sea	7 712 500		9 895 800		8 850 600		9 086 000	
CITES**	9 861 715	4 146 731	10 366 935	9 568 180	10 577 184	6 213 145	10 948 608	8 977 931

Note: Figures for IAEA, ICAO, WMO, Ramsar and CMS include currency conversions. Rate: Euro to US$: 1.350.

*Core budget reflects regular budget (based on assessed contributions) and extrabudgetary core resources funded by **unearmarked** contributions.

Non-core budget consists of **earmarked voluntary contributions.

***Data for 2012 only.

****The CITES budget cycles are the following: 2006-2008, 2009-2011, and 2012-2013.

No response to questionnaire: UNRWA, ILO, ITU, WIPO and ITPGRFA/FAO.

Response to questionnaire received but no financial figures provided: United Nations, UNCCD, UNCTAD, UN-Habitat, UNIDO, UNOPS, UN-Women, WMO, UNFPA, UNWTO, WFP, DESA, UNICEF.

[c] CBD and Cartagena Protocol budget cycles are the following: 2005-2006, 2007-2008, 2009-2010, 2011-2012, 2013-2014.

[d] Does not include expenditure in the field, which amounts in total to 72mio.

Table 1

Memorandum items: Contribution of IMO, UNEP, UNDP, UNESCO, UNIDO, FAO, and WHO to the implementation of MEAs

	2006-2007 total approved regular budget and core resources (*)	2006-2007 total supplementary (non-core) budget (**)	2008-2009 total approved regular budget and core resources	2008-2009 total supplementary (non-core) budget	2010-2011 total approved regular budget and core resources	2010-2011 total supplementary (non-core) budget	2012-2013 total approved regular budget and core resources	2012-13 total supplementary (non-core) budget
UNDP:								
GEF — UNCBD				147 540 000		152 750 000		77 980 000
GEF — UNFCCC				113 610 000		118 630 000		67 460 000
GEF — UNCCD				16 390 000		16 970 000		8 660 000
UNFCCC negotiations support			921 443	1 038 023	384 410	466 987	98 304	120 864
Multilateral Fund for the Implementation of the Montreal Protocol			0	73 207 520	0	66 906 561	0	35 826 485
UNIDO:								
Montreal Protocol on Substances that Deplete the Ozone Layer	4 322 460	1 274 900	4 832 470	38 041 010	4 543 800	41 810 246	4 567 280	45 046 797
Stockholm Convention on Persistent Organic Pollutants	1 957 300	237 400	1 362 800	13 916 802	1 371 800	18 797 567	1 679 100	7 452 609

IMO:										
IMO marine environment conventions (AFS 2001 BWM 2004 Hong Kong Convention HNS-OPRC LC 1972 LC PROT 1996 MARPOL 1973 MARPOL PROT MARPOL PROT 1997 OPRC 1990)	2 750 000	16 340 000	data not available	0	194 600	2 510 000	11 770 000	2 000 000	5 200 000 (2012 Only)
WHO:									
Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal Health Care Waste Management — WSH Unit (HQ only)	0	57 000	0	0	0	0	249 900	0	227 500

Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, or the Stockholm Convention on Persistent Organic Pollutants International Chemicals Management (SAICM) DDT Mercury — EPE (HQ only)	0	245 000	0	720 000	0	600 000	0	345 000

* Core budget reflects regular budget (based on assessed contributions) and extrabudgetary core resources funded by **unearmarked** contributions.

** Non-core budget consists of **earmarked** voluntary contributions.

Annex III

Programme support costs of United Nations- and UNEP-administered multilateral environmental agreements (2012 and 2013)

Support budget performance of United Nations-administered MEA trust funds Cumulative income and expenditure in the special account for programme support costs			
	Total income	Total expenditure	Balance of funds
UNCCD as at 31 March 2013* (euros)	2 860 338	2 221 598	63 874
UNFCCC as at 30 June 2013 (United States dollars) **	30 823 553	14 257 346	16 556 307***

Breakdown of UNFCCC expenditure:

Secretariat staff costs: 3,192,380

Secretariat non-staff costs: 10,811,611

Services rendered by the United Nations: 2,476,306

* ICCD/COP(11)/8, table 10: Income and expenditure in the Special Account for Programme Support Costs.

** FCCC/SBI/2013/14, table 11: Status of the special account for programme support costs.

*** Includes operating reserve of US$ 2,251,200.

I. 2012 Support budget performance of UNEP-administered MEA trust funds: programme support costs					
	Budgeted PSC amount US$	PSC expenditure US$	Balance		Source
Rotterdam Convention RO	429 443	443 267	-13 824		UNEP/FAO/RC/COP6/INF/17, p. 7
RV	228 150	119 586	108 564		UNEP/FAO/RC/COP6/INF/17, p. 15 (up to November 2012)
Stockholm Convention SC	664 907	637 029	27 878		UNEP/POPS/COP6/INF/38, p. 4
Stockholm Convention SV	546 520	209 684	336 836		UNEP/POPS/COP6/INF/38
Basel Convention BC	541 194	483 862	57 332		UNEP/CHW.11/INF/29, p. 3
BD	531 131	218 701	312 430		UNEP/CHW.11/INF/27, p. 17
Ozone Secretariat/Vienna Convention VCL	83 184	56 637	26 547		UNEP/OzL.Pro.25/4/Add.1, p. 9
Ozone Secretariat / Montreal Protocol MPL	566 105	517 691	48 414		UNEP/OzL.Pro.25/4/Add.1
Secretariat for the Multilateral Fund for the Implementation of the Montreal Protocol	451 634	432 031	19 603		UNEP/OzL.Pro/ExCom/71/60, annex I. 13 per cent of staff costs, including support staff cost. The annual budget and expenditure of US$ 500,000 for treasurership provided by UNEP are not included in these amounts
CITES Core	688 680	667 611	21 069		CoP16 Doc. 8.2 (Rev. 1), annex 1, p. 18
EXB	477 106	344 955	132 151		CoP16 Doc. 8.2 (Rev. 1), annex 1, p. 18
CBD/all trust funds	3 721 104	3 358 837	362 267		Ref.: SCBD/RMCS/MR-H/80461
Subtotal	**8 929 158**	**7 489 891**	**1 439 267**		
II. Memorandum item on treasurership by UNEP for the Multilateral Fund for the Implementation of the Montreal Protocol					
	Budgeted treasury services amount US$	Treasury services expenditure (US$)	Balance		
Secretariat for the Multilateral Fund for the Implementation of the Montreal Protocol	500 000	500 000	0		UNEP/OzL.Pro/ExCom/71/60, annex I. Contractual treasurership is provided by UNEP
GRAND TOTAL (I+II)	**9 429 158**	**7 989 891**	**1 439 267**		

Annex IV

Results of the JIU survey on the contribution of United Nations entities to Rio+20 action areas* according to seven value chain phases to achieve sustainable development

* **Action areas** A, B1 to B26 and C are based on section V of "The Future we want" (General Assembly resolution 66/288, annex), paras. 104 to 251. Action area D has been added by JIU as relevant to environmental governance.

The results are based on a JIU survey addressed to its 28 participating organizations and 20 MEAs during the research process, which took place from March 2013 to February 2014. Responses were received from 25 participating organizations and 18 MEAs.

Value chain phases: The survey requested the organizations and MEAs to indicate their contribution to sustainable development through their contribution in the following "value chain" phases, per action area:

(a) Assessment of environmental status, (b) international environmental policy development, (c) formulation of MEAs, (d) policy implementation, (e) policy assessment, (f) enforcement and (g) achievement of sustainable development.

Figure 1 (a) — The contribution of United Nations system organizations to Rio+20 action areas according to value chain phases. Represents the absolute number of JIU participating organizations contributing to a particular area at a particular phase (see p. 11 of the report).

Figure 1 (b) — The contribution of multilateral environmental agreements to Rio+20 action areas according to phases towards sustainable development.

Figure 1 (c) — This graph depicts the number of POs and MEAs participating in a sample of selected action areas. The POs and MEAs were included in the count if they were participating in at least one of the phases for each action area. The graph is in absolute numbers and the figures can be realized against the total number of participating organizations (25) and MEAs (18). For example, 19 out of 25 participating organizations, and 11 out of 22 MEAs, participate in the action area of climate change.

Figure 1 (d) — This graph depicts the number of participating organizations and MEAs participating in a sample of selected action areas, with all phases aggregated. The graph is in percentage. The scale of 0 to 100 per cent is used to represent the participating organizations and MEAs participating in the action areas, where 100 per cent represents the total of 25 respondents for participating organizations, and 18 for MEAs.

Source: Elaboration by JIU based on primary data resulting from the survey and including details on respondents' organizations and MEAs which are provided in the supplementary paper containing the background information and data collected during the review (**available on JIU website, Annex X**).
Respondents:
- 25 participating organizations: United Nations (DESA), UNCTAD, ITC, UNODC, UNEP, UN-Habitat, UNHCR,UNDP, UNFPA, UNICEF, WFP, UN-Women, United Nations regional commissions, UNAIDS, UNOPS, FAO, UNESCO, ICAO, WHO, UPU, WMO, IMO, UNIDO, UNWTO and IAEA.
- 18 MEAs: UNCCD, UNFCCC, CBD, Ramsar Convention, CITES, CMS, UNCLOS, ECE-Aarhus, ECE-EIA, ECE-LRTAP, ECE-TEIA, ECE-Water, Minamata Convention, Basel Convention, Rotterdam Convention, Stockholm Convention, World Heritage Convention, Ozone Convention and Protocol.

Figure 1 (b)

The contribution of MEAs to Rio+20 action areas according to the phases towards sustainable development

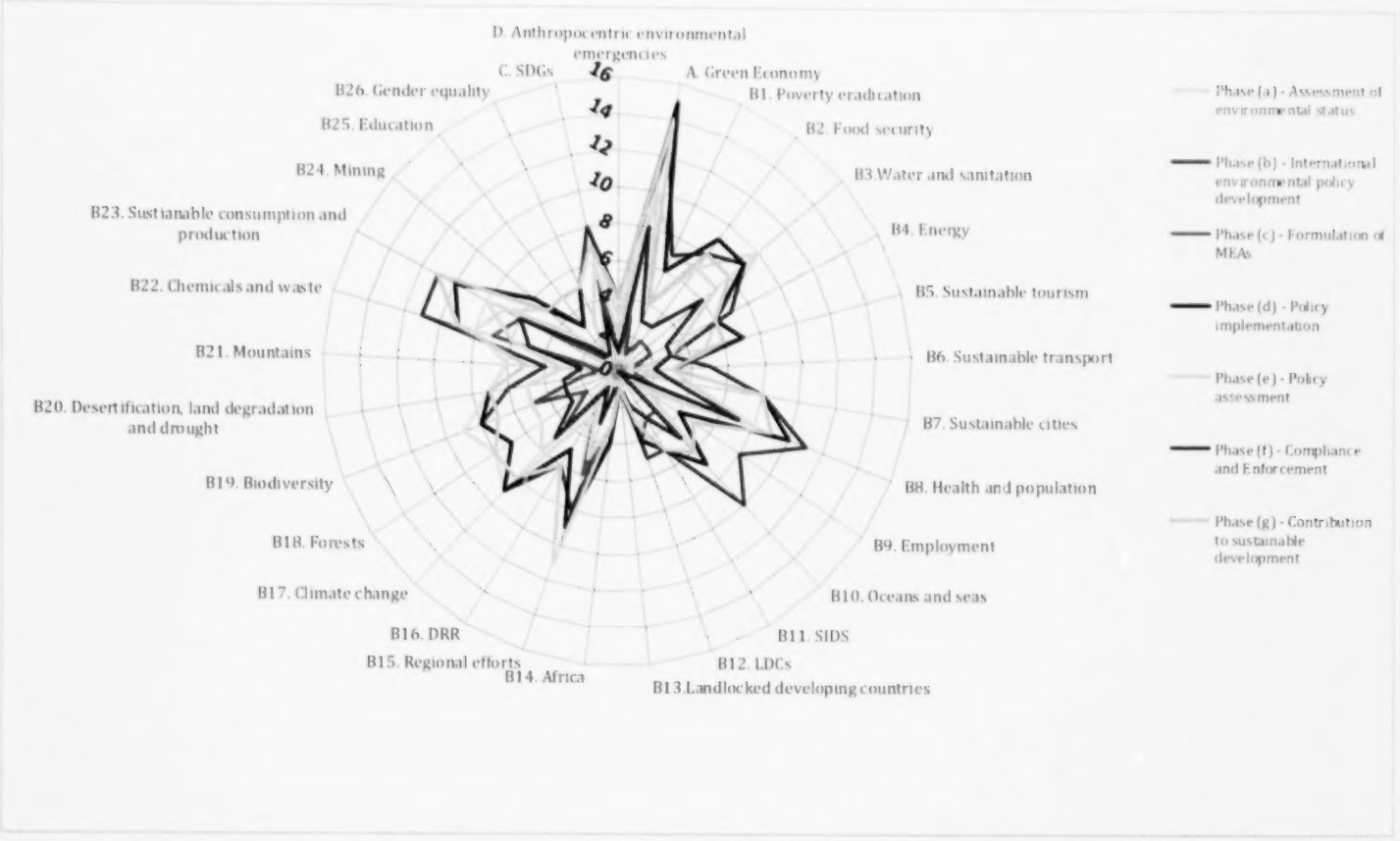


Figure 1 (c)

The number of JIU participating organizations and MEAs participating in environment-specific action areas

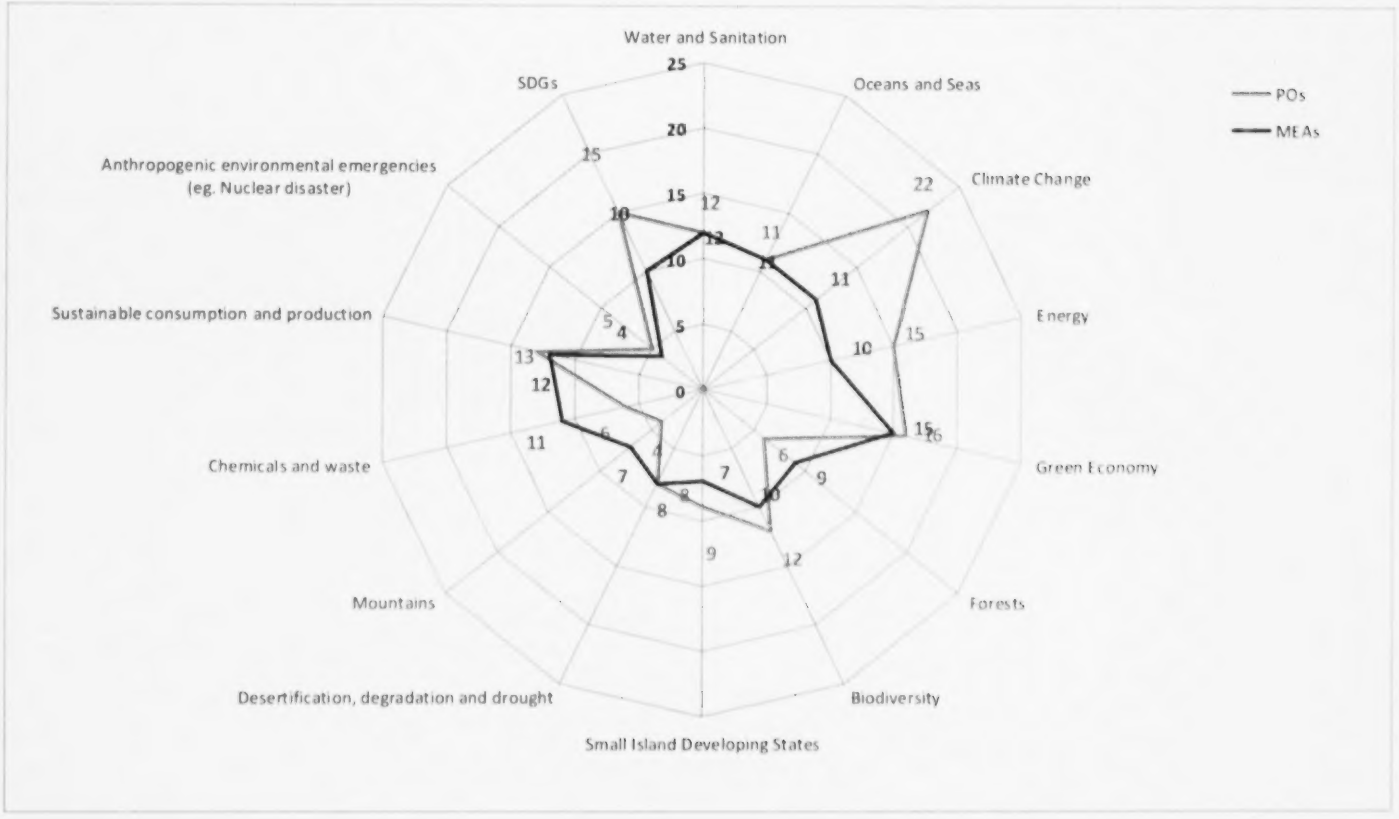
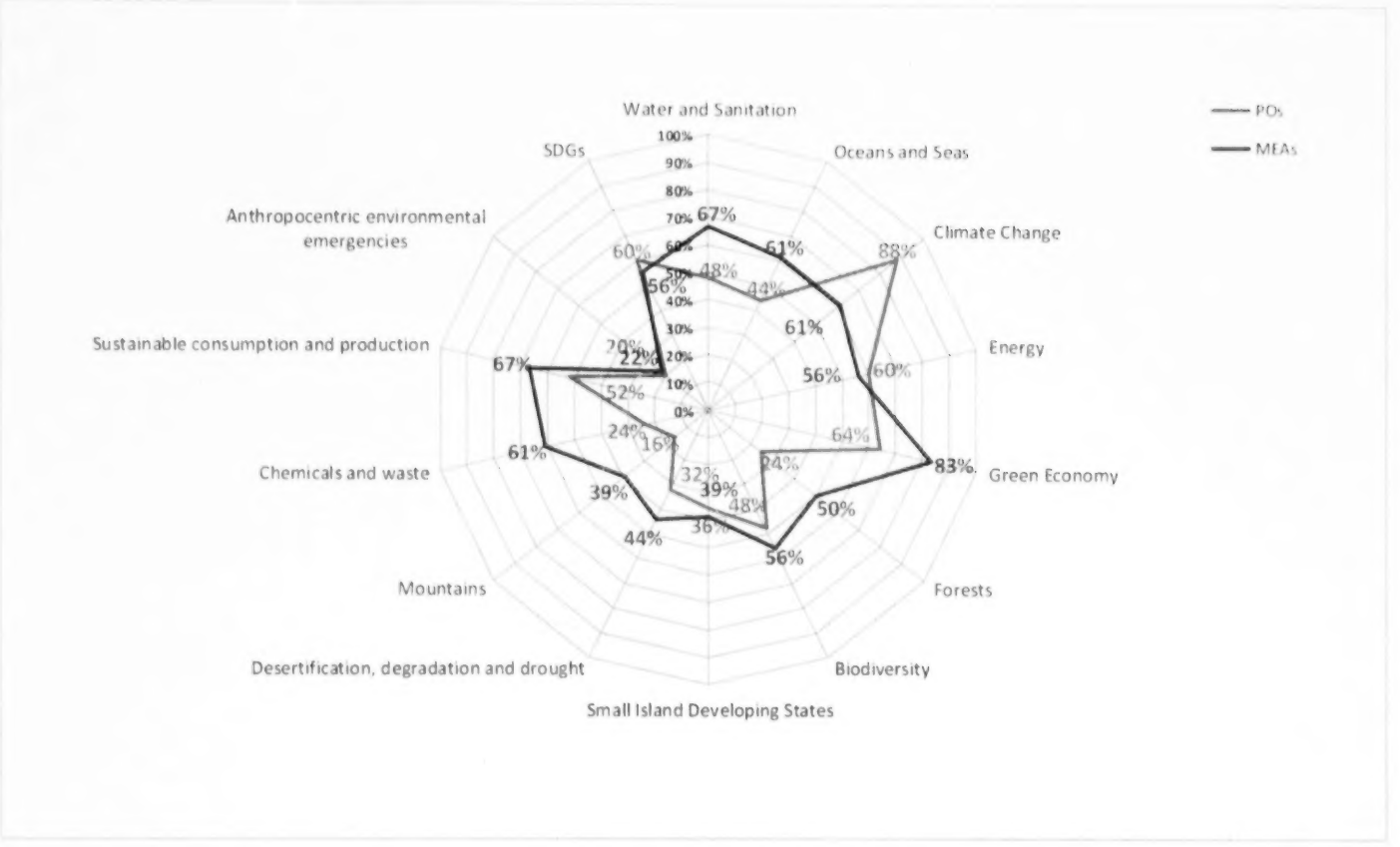


Figure I (d)

Percentage of JIU participating organizations and MEAs participating in environment-specific action areas



Annex V

Organization for Economic Cooperation and Development statistics on financial aid for general environmental protection and the Rio markers (2006-2012) (in millions of United States dollars)

Table 1

Financial aid (gross disbursements) for general environmental protection broken down by sub-environmental sectors

(in millions of United States dollars)

	Aid received by developing countries in support of general environmental protection sectors - time period (2006-2012)																				
	2006			2007			2008			2009			2010			2011			2012		
410: IV .1. General Environment Protection Sectors	DAC country	Multilateral	All donors total	DAC country	Multilateral	All donors total	DAC country	Multilateral	All donors total	DAC country	Multilateral	All donors total	DAC country	Multilateral	All donors total	DAC country	Multilateral	All donors total	DAC country	Multilateral	All donors total
41010 Environmental Policy and Admin Mgt	763.1	355.4	1 118.5	946.7	396.3	1 343.1	1 679.7	521.2	2 200.9	2 019.8	681.5	2 701.3	2 656.1	708.3	3 388.8	2 202.5	707.1	2 920.2	1 988.2	807.3	2 894.1
41020 Biosphere Protection	133.7	2.0	135.8	220.3	17.1	237.4	223.7	15.1	238.8	320.8	13.7	334.5	737.1	22.7	759.8	591.4	60.1	651.5	492.576	37.5	530.2
41030 Bio-diversity	224.0	19.4	243.4	255.1	44.1	299.2	326.4	90.7	417.1	529.6	71.1	600.7	779.6	64.4	846.5	543.5	62.3	607.1	492.8	67.0	566.0
41040 Site Preservation	34.8	10.3	45.1	59.5	13.2	72.7	79.1	21.1	100.2	71.2	5.6	77.2	36.9	9.2	46.5	37.4	21.2	59.6	36.4	9.4	45.7
41050 Flood Prevention/ Control	138.2	34.0	172.3	122.5	237.3	359.8	170.6	134.9	305.5	154.0	52.4	206.5	299.5	69.9	369.4	174.4	101.7	276.1	120.0	63.7	183.7
41081 Environmental Education/ Training	53.4	0.7	54.1	113.0	1.7	114.7	48.6	7.8	56.4	48.5	10.6	59.1	51.2	9.5	60.6	57.4	8.5	65.9	51.8605	10.2	62.1
41082 Environmental Research	175.7	0.7	176.4	140.9	0.4	141.3	120.4	2.3	122.7	114.6	2.2	116.7	131.3	8.4	139.7	158.6	2.8	161.4	214.5588	12.5	227.0
TOTAL	**1 522.9**	**422.6**	**1 945.5**	**1 858.0**	**710.1**	**2 568.1**	**2 648.6**	**793.1**	**3 441.7**	**3 258.6**	**837.1**	**4 096.1**	**4 691.7**	**892.3**	**4 740.7**	**3 765.1**	**963.7**	**4 740.7**	**3 396.4**	**1 097.3**	**4 508.8**

Source: OECD online statistics "Creditor Reporting System". Available from http://stats.oecd.org/Index.aspx?QueryId=33364# (Accessed on 13 January 2014).

Table 2
Total financial aid for general environmental protection

	Total aid for general environment protection sectors						
	2006	2007	2008	2009	2010	2011	2012
DAC Country	1 522.9	1 858.0	2 648.6	3 258.6	4 691.7	3 765.1	3 396.4
Multilateral	422.6	710.1	793.1	837.1	892.3	963.7	1 097.3
Non-DAC countries				0.5	26.9	11.9	15.1
All donors total	1 945.5	2 568.1	3 441.7	4 096.1	5 610.9	4 740.7	4 508.8

Table 3
Financial principal amount of aid received by developing countries in support of environmental objectives

	Principal amount of aid received by developing countries in support of environmental objectives (USD millions) — time period (2006-2012)							
Rio markers	2006	2007	2008	2009	2010	2011	2012	**Total (2006-2012)**
Biodiversity	1 666.62	2 609.77	1 726.34	2 197.42	2 392.08	3 020.13	1 741.31	15 353.67
Climate change mitigation	1 825.58	2 209.60	5 407.58	6 724.63	13 407.61	8 395.75	8 673.42	46 644.17
Climate change adaptation					3 080.48	2 056.56	2 166.51	7 303.55
Desertification	458.16	593.07	648.62	254.88	522.22	707.05	563.38	3 747.38
Environment	4 628.72	6 834.64	9 036.21	9 888.80	13 120.02	11 396.76	11 856.98	66 762.13

Table 4

Financial significant amount of aid received by developing countries in support of environmental objectives

	Significant amount of aid received by developing countries in support of environmental objectives (USD millions) - time period (2006-2012)							
Rio markers	2006	2007	2008	2009	2010	2011	2012	**Total (2006-2012)**
Biodiversity	1 276.62	1 059.52	1 871.64	2 552.14	3 616.43	3 054.35	3 185.60	16 616.30
Climate change mitigation	2 159.52	1 780.62	3 159.60	3 270.12	4 261.75	4 874.20	5 658.65	25 164.46
Climate change adaptation					5 375.29	6 459.04	7 205.65	19 039.98
Desertification	1 387.99	951.23	2 032.89	1 694.81	2 924.69	1 840.41	2 079.83	12 911.85
Environment	10 721.37	7 559.46	11 693.32	15 151.07	16 966.17	13 563.54	14 254.74	89 909.67

Source: OECD online statistics "Aid activities targeting Global Env Objectives". Available from: http://stats.oecd.org/Index.aspx?QueryId=33364# (accessed on 13 January 2014)

Definition of the Rio markers:

- **Biodiversity-related aid** is defined as activities that promote at least one of the three objectives of the Convention: the conservation of biodiversity, sustainable use of its components (ecosystems, species or genetic resources), or fair and equitable sharing of the benefits of the utilisation of genetic resources.
- **Desertification-related aid** is defined as activities that combat desertification or mitigate the effects of drought in arid, semi-arid and dry sub-humid areas through prevention and/or reduction of land degradation, rehabilitation of partly degraded land, or reclamation of desertified land.
- **Climate change mitigation-related aid** is defined as activities that contribute to the objective of stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system by promoting efforts to reduce or limit greenhouse gas emissions or to enhance greenhouse gas sequestration.
- **Climate change adaptation-related aid** is defined as activities that intend to reduce the vulnerability of human or natural systems to the impacts of climate change and climate-related risks, by maintaining or increasing adaptive capacity and resilience.

Key: The scoring system for the Rio markers:

- Principal: Fundamental objective of the activity
- Significant: Secondary objective; important but not the main focus of the activity.

Annex VI

Gender and geographical distribution of staff in the United Nations Environment Programme, multilateral environmental agreements and the Multilateral Fund

Appointed staff members as at 31 December 2012

Organization	Grade	Gender		Geographical distribution				
		Female	Male	Africa	Asia and the Pacific	Latin America and the Caribbean	Eastern Europe	Western Europe and Other
UNEP	P and above	283	347	231	59	29	1	310
	GS	375	110	213	36	30	2	204
	Total	658	457	444	95	59	3	514
	Percentage of total	**59%**	**41%**	**40%**	**9%**	**5%**	**0.3%**	**46%**
Basel Rotterdam and Stockholm Conventions	P and above	22	18	1	10	9	4	16
	GS	11	10	2	8	2	1	8
	Total	33	28	3	18	11	5	24
	Percentage of total	**54.1%**	**45.9%**	**4.9%**	**29.5%**	**18.0%**	**8.2%**	**39.3%**
UNFCCC	P and above	109	152	24	82	34	22	99
	GS	129	43	17	12	7	10	126
	Total	238	195	41	94	41	32	225
	Percentage of total	**55.0%**	**45.0%**	**9.5%**	**21.7%**	**9.5%**	**7.4%**	**52.0%**
UNCLOS	P and above	9	10	2	1	0	3	13
	GS	9	1	2	3	2	0	3
	Total	18	11	4	4	2	3	16
	Percentage of total	**62.1%**	**37.9%**	**13.8%**	**13.8%**	**6.9%**	**10.3%**	**55.2%**
CMS	P and above	11	9	1	2	1	0	16
	GS	11	2	1	3	1	0	7
	Total	22	11	2	5	2	0	23
	Percentage of total	**66.7%**	**33.3%**	**6.3%**	**15.6%**	**6.3%**	**0.0%**	**71.9%**

Organization	Grade	Gender		Geographical distribution				
		Female	Male	Africa	Asia and the Pacific	Latin America and the Caribbean	Eastern Europe	Western Europe and Other
UNCCD	P and above	10	19	7	7	4	1	10
	GS	12	6	6	2	1	1	8
	Total	22	25	13	9	5	2	18
	Percentage of total	**46.8%**	**53.2%**	**27.7%**	**19.1%**	**10.6%**	**4.3%**	**38.3%**
CBD	P and above	10	27	8	9	4	0	16
	GS	31	9	2	1	1	3	33
	Total	41	36	10	10	5	3	49
	Percentage of total	**53.2%**	**46.8%**	**13.0%**	**13.0%**	**6.5%**	**3.9%**	**63.6%**
Multilateral Fund secretariat	P and above	7	6	2	2	3	1	5
	GS	11	3	1	1	1	0	11
	Total	18	9	3	3	4	1	16
	Percentage of total	**66.7%**	**33.3%**	**11.1%**	**11.1%**	**14.8%**	**3.7%**	**59.3%**
Ramsar	P and above	10	5	2	1	0	0	12
	GS	2	0	0	0	0	0	2
	Total	12	5	2	1	0	0	14
	Percentage of total	**70.6%**	**29.4%**	**11.8%**	**5.9%**	**0.0%**	**0.0%**	**82.4%**
WHC	P and above	12	10	-	-	-	-	-
	GS	11	1	-	-	-	-	-
	Total	23	11	0	0	0	0	0
	Percentage of total	**67.6%**	**32.4%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
ECE-LRTAP	P and above	2.5	1	0	0.5	0	2	1
	GS	2	0	0	0	0	0	2
	Total	4.5	1	0	0.5	0	2	3
	Percentage of total	**81.82%**	**18.18%**	**0.00%**	**9.09%**	**0.00%**	**36.36%**	**54.55%**

Organization	Grade	Gender		Geographical distribution				
		Female	Male	Africa	Asia and the Pacific	Latin America and the Caribbean	Eastern Europe	Western Europe and Other
ECE - Aarhus	P and above	1	1.3	0	0	0	1.3	1
	GS	0.7	0	0	0.7	0	0	0
	Total	1.7	1.3	0	0.7	0	1.3	1
	Percentage of total	**56.67%**	**43.33%**	**0.00%**	**23.33%**	**0.00%**	**43.33%**	**33.33%**
ECE - EIA	P and above	1	0.2	0	0	0	0.2	1
	GS	0.2	0	0	0.2	0	0	0
	Total	1.2	0.2	0	0.2	0	0.2	1
	Percentage of total	**85.71%**	**14.29%**	**0.00%**	**14.29%**	**0.00%**	**14.29%**	**71.43%**
ECE - TEIA	P and above	1.4	0	0	0	1	0.4	0
	GS	1.4	0	0	0	0	0.4	1
	Total	2.8	0	0	0	1	0.8	1
	Percentage of total	**100.00%**	**0.00%**	**0.00%**	**0.00%**	**35.71%**	**28.57%**	**35.71%**
ECE - Water	P and above	1.5	1	0	0	0	0.5	2
	GS	0.5	0	0	0	0	0	0.5
	Total	2	1	0	0	0	0.5	2.5
	Percentage of total	**66.67%**	**33.33%**	**0.00%**	**0.00%**	**0.00%**	**16.67%**	**83.33%**
Vienna Convention and Montreal Protocol (Ozone)	P and above	4	4	2	2	1	0	3
	GS	7	2	9				
	Total	11	6	11	2	1	0	3
	Percentage of total	**64.7%**	**35.3%**	**64.7%**	**11.8%**	**5.9%**	**0.0%**	**17.6%**

Source: Responses to JIU questionnaire.

Annex VII

Overview of action to be taken by participating organizations on the recommendations of the Joint Inspection Unit

		Intended impact	CEB*	United Nations and its Funds and Programmes															Specialized agencies and IAEA													
				United Nations**	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNAIDS	UNESCO	UNIDO	UNWTO	UPU	WHO	WIPO	WMO
Report	For action		☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒	☒
	For information		☒	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Recommendation 1		c	☐					L																							
Recommendation 2		a	☐					E																							
Recommendation 3		a	☐					L																							
Recommendation 4		f	☐					E																							
Recommendation 5		e	☒	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 6		f	☐	L																											
Recommendation 7		d	☐					L																							
Recommendation 8		f	☒					E																							
Recommendation 9		f	☐					E																							
Recommendation 10		c	☒	E																											
Recommendation 11		c	☒	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 12		c	☐	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E
Recommendation 13		a	☐					E																							

Legend: L: Recommendation for decision by legislative organ E: Recommendation for action by executive head; **if recommendations are addressed to the Secretary-General as Chair of the CEB as they involve more than two organizations, executive heads of the organizations concerned should provide their collective/coordinated or individual comments so that the Secretary-General presents such comments on behalf of its member organizations (see article 4 of the JIU Statute).**

: Recommendation does not require action by this organization

Intended impact: **a**: enhanced transparency and accountability **b**: dissemination of good/best practices **c**: enhanced coordination and cooperation **d**: strengthened coherence and harmonization **e**: enhanced control and compliance **f**: enhanced effectiveness **g**: significant financial savings **h**: enhanced efficiency **i**: other.

* Coordinating task in conformity with article 4 of the JIU Statute.

** Covers all entities listed in ST/SGB/2002/11 other than UNCTAD, UNODC, UNEP, UN-Habitat, UNHCR, UNRWA.